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FACULTY PROSPECTUS 2009

**FACULTY OF ECONOMICS**

**AND**

**MANAGEMENT SCIENCES**



**THE UNIVERSITY OF NAMIBIA**

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## NOTE

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This Faculty Prospectus is valid for 2009 only. Regulations and curricula for 2010 may be amended. General regulations and information appear in the **General Information and Regulations Yearbook**.

Although the information contained in this Faculty Prospectus has been compiled as accurately as possible, Council and Senate accept no responsibility for any errors and omissions that may occur. The University retains the right to amend any regulation or condition without prior notice.

**(a) The information is correct up to 30 October 2009.**

The fact that particulars of a specific course or field of study have been included in this Faculty Prospectus, does not necessarily mean that such course or field of study will be offered in 2009 or any consecutive year.

This Faculty Prospectus must be read in conjunction with the **General Information and Regulations Yearbook**.

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## **FACULTY MISSION**

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The Faculty of Economics and Management Science working in support of the broader mission of the University of Namibia, and in response to National development needs, is offering various academic programmes.

The Faculty consists of four departments and one centre:

- 1: Economics,
- 2: Management,
- 3: Accounting, Auditing and Income Tax,
- 4: Political and Administrative Studies,
- 5: Centre for Public Service Training (CPST).

The objectives of the Faculty are:

- to promote excellence in teaching and research;
- to inculcate a critical disposition and an ability for creative problem-solving;
- to educate and train high level human resources in support of sustainable development and community service;
- to produce responsible citizens with a healthy respect for human dignity, and
- to mount seminars and short courses through the Centre for Public Service Training (CPST) for the civil service and the local Non-Governmental Organisation (NGO) sector with a view towards enhancing both capacity and performance.

The Faculty is offering Certificate programmes, Diploma's and Four - year bachelor's degree programmes at undergraduate level and some programmes at post-graduate level. Master programmes are offered by the Faculty or in collaboration with other Universities.

**The mission of the Faculty rests on the following domain, values and principles:**

1. The members of the Faculty of Economics and Management Science believe in a University whose purpose is the preservation, transmission, interpretation, and development of the cultural heritage of humans, and the acquisition and expansion of new knowledge and understanding.
  2. The Faculty derives its strength from a unity of purpose combined with a diversity of outlook that requires it to examine every facet of life and to uphold the higher human values implicit in the arts, the humanities, and the sciences.
  3. The Faculty will serve the needs of society but, in so doing, it will also be society's critic, encouraging independent thinking, free discussion, and the pursuit of truth.
  4. The Faculty is jealous of its freedom which it will exercise without fear or favour, promoting in its members and students the spirit of courageous and emancipatory enquiry.
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## ACADEMIC CALENDAR 2009

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### FIRST SEMESTER

06 January	University opens
16 January	Lecturers resume office duties
19 Jan – 20 Feb	Registration - Dist Teaching (CES) (Last day for Late Reg: 25 Febr)
02 - 20 February	Registration - Full & Part time (Last day for Late Reg: 25 Febr)
<b>23 February</b>	<b>Lectures commence for FIRST SEMESTER</b>
14 April	EASTER BREAK starts
20 April	Lectures resume after Easter Break
<b>12 June</b>	<b>Lectures end for FIRST SEMESTER</b>
16 June	First Opportunity Examinations commence (Semester I modules)
03 July	First Opportunity Examinations end (Semester I modules)
<b>03 July</b>	<b>End of 1<sup>st</sup> Semester</b>

### SECOND SEMESTER

<b>27 July</b>	<b>Lectures commence for SECOND SEMESTER</b>
14 September	SPRING BREAK starts
21 September	Lectures resume after Spring Break
<b>06 November</b>	<b>Lectures end for SECOND SEMESTER</b>
10 November	First Opportunity Examinations commence (Sem II & Double modules)
27 November	First Opportunity Examinations end (Sem II & Double modules)
<b>27 November</b>	<b>End of 2<sup>nd</sup> Semester</b>
17 December	Academic Year ends & University closes (until 11 January 2010)
11 January 2010	University opens (2010 academic year)
12 January 2010	Second Opportunity Exams commence (Sem I, II & Double modules)
21 January 2010	Lecturers resume office duties
29 January 2010	Second Opportunity Examinations end (Sem I, II & Double modules)

### DUE DATES FOR THE 2009 ACADEMIC YEAR

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(i)	<b>GENERAL</b>	
	Last day for Late Registration ( <i>Late fee payable</i> ).....	25 February
	Last day for approval of exemption(s) .....	25 February
	Last day for approval of retention of continuous assessment mark .....	25 February
	Last day for approval of module(s) & qualification changes .....	25 February
	Last day to submit outstanding documentation .....	31 July
	Last day to apply for enrolment cancellation .....	02 October
(ii)	<b>CANCELLATIONS</b>	
	<b>First Semester Modules</b>	
	Last day to cancel Semester I modules.....	08 May
	<b>Second Semester Modules</b>	
	Last day to cancel Semester II modules.....	02 October
	<b>Double modules</b>	
	(a double module normally extends over one academic year)	
	Last day to cancel Double modules.....	02 October
(iii)	<b>FINANCE</b>	
	<b>First Semester Modules</b>	
	Last day to cancel with 100 % credit .....	13 March
	Last day to cancel with 50 % credit .....	17 April
	<b>Second Semester Modules</b>	
	Last day to cancel with 100 % credit .....	07 August
	Last day to cancel with 50 % credit .....	04 Sept
	<b>Double modules</b>	
	(a double module normally extends over one academic year)	
	Last day to cancel with 100 % credit .....	13 March
	Last day to cancel with 50 % credit .....	05 June

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## A. PERSONNEL

### A.1 OFFICE OF THE DEAN

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**Dean:** Dr B. Mutumba: Diploma in Urban Management (IHS, Netherlands) B Admin (UNAM), M Admin (UNAM), Ph.D. (UNAM),

**Deputy Dean:** Dr O Kakujaha-Matundu: M.A. (Univ. of Botswana), B.A. (UNAM) PhD Development Studies (ISS, Netherlands)

**Faculty Officer:** Ms SB Alfred: Diploma - Mrkgt (Polytechnic), PGD Gender & Dev. Studies (UNAM), B-Tech-Marketing (Polytechnic), Master of Business Administration (Maastricht School of Management, Netherlands).

#### **Coordinator: Income Generating Programmes**

Mr. M A Olivier: Educational Specialist [Ed.S.] (Jackson State University, US); Master of Business Administration [MBA] (Maastricht School of Management, Netherlands); Master of Science in Education [M.Ed.S] (Jackson State University, US); Bachelor of Education [B.Ed.] (Post Graduate) (UNAM); Higher Education Diploma (Secondary) [HED (Sec)] (University of Namibia)

**Dean Secretary :** Mrs I Gases: Education Certificate Primary (Senior Primary) (UNAM), Junior Primary Teachers Education Diploma (IOL).

**Typist:** Vacant

General enquiries regarding the Faculty of Economics and Management Science and the qualifications offered by the Faculty must be directed to:

**The Faculty Officer**  
**Faculty of Economics and Management Science**  
**University of Namibia**  
**Private Bag 13301**  
**WINDHOEK**  
**Namibia**  
**Telephone:** (+ 264 61) 206-3987  
**Fax:** (+ 264 61) 206-3914  
**E-mail:** [salfred@unam.na](mailto:salfred@unam.na)

**Matters regarding specific subjects and departments must be addressed to the relevant Head of Department.**

## **A.2 ACADEMIC PERSONNEL**

### **DEPARTMENT OF ACCOUNTING, AUDITING AND INCOME TAX**

Head of Department:	Dr. U Paliwal: PhD. M Com – Accountancy, B Com. (MLS University India); NET (UGC, India)
Professor:	Prof J Hayes: B. Com (Hons) CA (SA ) (Nam)
Senior Lecturer:	Mr U Maamberua: HND(Bus), PGD (IRD), Msc (Acc& Mang Sci) (Soton), MBA (Herroit-Watt), LLM (Eccn Law) (UNAM), MIMst, Aisnt AM
Senior Lecturer:	Dr. U Paliwal: PhD. M Com – Accountancy, B Com. (MLS University India); NET (UGC, India)
Senior Lecturer:	Mr C W Miller: B.Compt (Hons) (Unisa), C.A. (SA), C.A. (Nam)
Lecturer:	Ms T Chata : BBA (Solusi, Byo), MSc Admin (Andrews University, US)
Lecturer:	Mr R H Thomas: BSc (UNAM) MBA (Maastricht University)
Lecturer:	Mrs. B Dhlamini: ACCA(affiliate, Scotland), MBA Finance (Regent Business School), B Acc Honours (University of Zimbabwe), (PGDE UNAM)
Assistant Lecturer:	Mr A Hengari: Cert Int Buss Law (Howard) Bluris, LLB (UWC)
Assistant Lecturer:	Ms H Nambahu (B.Acc) (UNAM)
Assistant Lecturer:	Mr P Swartz: B.Com (UNAM) Hons Bcompt(UNISA) PGD Management (Mancosa)

### **DEPARTMENT OF ECONOMICS**

Head of Department:	Dr S. Karuaihe: B.Comm. (UNAM); MSc Economics - Addis Ababa University, Ethiopia Phd – Environmental and Natural Resource Sciences – Washington State University, USA
Senior Lecturer:	Dr O Kakuja-Matundu: M.A. (Univ. of Botswana), B.A. (UNAM) PhD Development Studies (ISS,Netherlands)
Senior Lecturer:	Dr S. Karuaihe: B.Comm. (UNAM); MSc Economics - Addis Ababa University, Ethiopia Phd – Environmental and Natural Resource Sciences – Washington State University, USA
Asso-Professor:	Prof. J Odada : B.A. (Maths and Econ), M.A. Econ, PhD. Econ (University of Nairobi).
Lecturer:	Dr. J H Eita: PhD (Pretoria); M.Com (Cape Town); B.Com Honours (Cape own); B.Com (Namibia).
Lecturer:	Mr. F T Kandenge: M.A Economic Policy and Management (UNIDEP, SENEGAL) Bachelor of Economics (UNAM)
Lecturer:	Ms J Mumangeni MA Economics (University of Botswana), B.Econ (UNAM)
Lecturer:	Mr E. Naimhwaka: M.Econ, (Stellenbosch), B.Econ Honours(UNV Stellenbosch), B.Comm (UNAM),

### **DEPARTMENT OF MANAGEMENT SCIENCE**

Head of Department:	Mac Hengari, Master of Science (Economics), University of Surrey, UK, Masters of Business Administration, University of Bristol, UK.
Asso- Professor:	Prof. S Azadeh-Ghamsari: B.Com (Ateneo), M.B.A. (San Carlos)
Lecturer:	Mac Hengari, Master of Science (Economics), University of Surrey, UK, Masters of Business Administration, University of Bristol, UK.
Lecturer:	Mr M Tjueza: Diploma Development Administration (South Devon College, UK), B-Tech Public Administration (Brigton University, UK), PGD. Human Resources (Curtin University,UK), MBA (Edithowan University, Australia).
Lecturer:	Mr. Ronald Patrick Kurtz: Bachelor of Science (Microbiology) Univeristy of Cape Town; Bachelor of Science (Med) (Hons.) SA., University of Cape Town, SA., Bachelor of Business Administration(Hons), University of Stellenbosch, SA., and Masters of Business Administration, University of Stellenbosch, SA.
Lecturer:	Mr. F Dangarembizi: MBA (National University of Science and Technology – NUST - Zim), BA (Cuba), Diploma in Tourism (UK).
Lecturer:	Dr. E Kaakunga: B.Com (University of Namibia), M.Phil (Economics) University of Ghana; PhD. (Economics) University of Natal.
Lecturer:	Ms Josephine //Haubas, Msc –Human Resource Management. Britain (UK)
Lecturer:	Mr. P Erwee: B.Sc. (Mathematics and Applied Mathematics), University of Stellenbosch; MBA (University of Stellenbosch Business School)
Assistant Lecturer:	Mr. Jeremiah Tjatindi Tjiveta: Certificate in Industrial Merchant, Eckert Berufsschule-Germany, Higher National Diploma in Business Studies, Curtin University-Australia, Master of Social Science (Development Studies)-Edith Cowan University, Australia.
Tutor:	Mrs. J W Erwee: B.Sc. (Chemistry and Biochemistry) University of Stellenbosch; Honours - Medical Biochemistry, University of Stellenbosch.
Administrator:	Mr. N P Uzera: B. Economics (UNAM)

### **DEPARTMENT OF POLITICAL AND ADMINISTRATIVE STUDIES**

Head of Department	Dr T O Chirawu: B.A. (Lincoln), M.A. (UMAS), Ph.D. (Howard)
Professor:	Prof A du Pisani: B.A. (Hon) M.A. (US), Ph.D. (UCT)
Professor:	Prof P van Rooyen: Ph.D. (US)
Senior Lecturer:	Dr T O Chirawu: B.A. (Lincoln), M.A. (UMAS), Ph.D. (Howard)
Senior Lecturer:	Mr V L Tonchi: B.A. (UCLA), MPA (Montana)

Senior Lecturer: Dr H Riruako: B.A. Pre- Law (Marshall Univ. USA), M.P.A (Marshall Univ, USA), PGD Foreign Trade (Maastricht School of Management), PhD. (UWC, SA)  
Senior Lecturer: Dr B. Mutumba Diploma in Urban Management (IHS, Netherlands) B Admin (UNAM), M Admin (UNAM), Ph.D. (UNAM),  
Lecturer: Dr L Blaauw B.A. (UNAM),B.A. Hons (Rhodes Univ.); M A(Rhodes Univ), Ph.D (Rhodes Univ.)  
Lecturer: Mr P Kaapama, N Dip. Pub Admin (Polytechnic of Namibia), MSc. Dev Admin (University of Bristol, UK)  
Lecturer: Mr. M Sikanda: B. Admin. (UNAM); Masters of Public Administration (University of Botswana)

**CENTRE FOR PUBLIC SERVICE TRAINING (CPST)**

**Director:** Dr H Riruako: B.A. Pre- Law (Marshall Univ. USA), M.P.A (Marshall Univ, USA), PGD Foreign Trade (Maastricht School of Management), PhD. (UWC, SA)

Administrative Officer: Ms. L Olivier: Soft Skills and Basic IT (CCESI), India

**UNAM/ ISS MASTERS IN PUBLIC POLICY AND ADMINISTRATION**

**Project Director:** Dr H Riruako: B.A. Pre- Law (Marshall Univ. USA), M.P.A (Marshall Univ, USA), PGD Foreign Trade (Maastricht School of Management), PhD. (UWC, SA)

Administrative Officer: MS L Olivier: Soft Skills and Basic IT (CCESI), India

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## **B. QUALIFICATIONS OFFERED BY THE FACULTY**

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The Faculty may award the following certificates, diploma and degrees:

### **B1. Undergraduate Programmes**

<u>Qualification</u>	<u>QUALIFICATION-CODING</u>	<u>MINIMUM DURATION</u>
Certificate in Taxation and Management	(12CMAT)	1 YEAR PM
Certificate in Accounting and Taxation	(12CAAU)	1 YEAR PM
Diploma in Taxation and Management	(12DTXM)	2 YEARS PM
Diploma in Accounting and Auditing	(12DAAU)	2 YEARS PM
Diploma in Local Government Studies	(12DLGS)	2 YEARS FM
Advance Diploma in Taxation and Management	(12ADTM)	1 YEAR PM
Advance Diploma in Accounting and Auditing	(12ADAA)	1 YEAR PM
Advance Diploma in Business Administration	(12ADBA)	1 YEAR PM
Bachelor of Accounting B. Accounting	(12BACC)	4 YEARS FM/PM
Bachelor of Public Administration B.Admin	(12BPAN)	4 YEARS PM
Bachelor of Economics B.Econ.	(12BECN)	4 YEARS FM
Bachelor of Business Administration B.B.A.	(12BBAD)	4 YEARS FM/PM

### **B.2 Postgraduate Programmes**

Postgraduate Diploma in Internal Auditing	(12PDIA)	2 YEARS PM
Postgraduate Diploma in Business Administration	(12PDBA)	1 YEAR PM
Master of Arts (Political Studies) M.A. (Pol. Studies)	(12MPST)	2 YEARS PM
Master of Public Administration M.Admin.	(12MPAN)	2 YEARS PM
Master of Science in Accounting & Finance	(12MSAF)	2 YEARS PM
Master of Science in Economics	(12MSEC)	2 YEARS PM
Master of Arts: Security and Strategic Studies	(12MSSS)	2 YEARS FM
Masters of Business Administration	(12MBAD)	2 YEARS PM
Ph.D. Public Administration	(12DPAN)	
Ph.D. Political Studies	(12DPST)	

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## C. DEPARTMENT OF ACCOUNTING, AUDITING AND INCOME TAX

### C.1 Certificate in Taxation and Management (12CMAT)

The certificate is a part time programme. The programme seeks to provide a foundation for students intending to pursue a career in taxation and management. The certificate provides an interface between theory and current practices.

#### i. Objective of the Program:

This programme is designed for those who want to pursue their career in taxation and management related fields or already in employment having job responsibilities including tax administration, management or other related areas. The main aim of the program is to provide an opportunity for those who otherwise do not qualify for admission in to diploma programs.

#### ii. Admission requirements:

This should be read in conjunction with the General admission requirements in the General Information and Regulations Prospectus.

A candidate should:

- be in possession of a minimum Grade 10 Certificate or any other equivalent qualification and have five (5) years related working experience  
**OR**
- be in possession of a grade 12 certificate, with a minimum of 17 points in five subjects on the UNAM point scale including English with at least an E symbol,

Entrance is based on availability of places within the Department and awarded on basis of merit. The Faculty reserves the right to interview students before admission.

Admission could also be considered for persons who qualify through the Mature Age Entry Scheme upon successful completion of the relevant examinations as set out in the General Information and Regulations Prospectus. A special application form is available for this purpose.

#### iii. Duration of study:

This is a one year programme with a maximum duration of 2 years. The Faculty has the right to amend the curriculum.

#### iv. Class attendance:

The Students must attend at least 80% of all lectures. No exemption from class attendance is given to a student because of employment.

#### v. Examination regulations:

Consult the General Information and Regulations Prospectus for detailed examination, promotions and re-examination rules. A student is admitted to the examination in a module if the required continuous assessment mark of 40% has been obtained. The Faculty determines the form of continuous assessment. Examinations are administered at the end of each semester. A student passes a module if a final mark of 50% is obtained. The final mark consists of the continuous assessment mark and the examination mark in a weight ratio of 50:50.

#### vi. Articulation route:

Successful completion of the certificate allows entry into the Diploma in Taxation and Management. After successful completion of the certificate, students may be exempted from Computer Literacy and Contemporary Social Issues modules on a case by case basis.

#### vii. Curriculum framework:

Code	Module	Contact hours	Credits	NQF Level
	<b>First semester</b>			
CABS1300	Basic Business Mathematics	28	8	3
LCEC1311	English Communication for Certificate Purposes	56	16	3
CAFA1311	Introduction to Financial Accounting A	56	16	3
CMMA1310	Management	56	16	3
CATA1310	Introduction to Taxation	56	16	3
		<b>252</b>	<b>72</b>	
	<b>Second semester</b>			
UCLC3409	Computer Literacy	28	8	4
UCSI3429	Contemporary Social Issues	28	8	4
CABS1300	Basic Business Mathematics	28	8	3
CAFA1312	Introduction to Financial Accounting B	56	16	3
CAMA1310	Management	56	16	3
CATA1310	Introduction to Taxation	56	16	3
		<b>252</b>	<b>72</b>	
	<b>Total for the year</b>	<b>504</b>	<b>144</b>	

## Syllabi

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<b>Module title:</b>	<b>Basic Business Mathematics</b>
Code:	CABS1300
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	2 Lecture hours per week for 28 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows:

Set operations, simple linear functions and equations, simple differentiation, matrix algebra, number system, basic arithmetic, interest calculations.

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<b>Module title:</b>	<b>Computer Literacy</b>
Code:	UCLC3409
NQF level:	4
Contact hours:	2 periods per week for 14 weeks
Credits:	8
Module assessment:	Continuous assessment 100% contribution to final mark: 2 practical tests 50% 2 theory tests 50%
Prerequisites:	None

Module description: The aim of this module is to equip the student through hands-on experience with the necessary skills to use applications software such as Word processing, Spreadsheets, Database, Presentations and communications packages for increasing their productivity in an education and training environment.

Exit learning outcomes: At the end of this module, candidates should be able to:

- apply the concepts of information technology
  - use the computer in an education and training environment
  - manage Files and Folders
  - use the MSWORD program to create letters, memos, reports, newsletters, manuals and manuals
  - use the MS EXCEL to create electronic spreadsheets
  - use the MS POWERPOINT to create slides, transparencies, handouts, and speaker notes
  - use the MS ACCESS program to store, retrieves, and organizes information
  - search the Internet information relevant to the education and training environment
  - use the computer for electronic.
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<b>Module title:</b>	<b>Contemporary Social Issues</b>
Code:	UCSI3429
NQF:	4
Contact hours:	2 Contact hours per week for 14 weeks
Credits:	8
Module assessment:	Continuous assessment (50%): test or assignment Examination (50%): 1x2 hours paper
Prerequisite:	None

Module description: The module raises awareness on the need for a personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centred, contextual, religious and life related setting. It also stimulates students for critical thinking and help them to appreciate their values, standards and attitudes.

Furthermore it orientates students with regards to the epidemiology of HIV/AIDS; the prevalence of the disease on Namibia, Africa and Internationally. It also informs students on the psycho social and environmental factors that contribute to the spread of the disease, the impact of HIV/AIDS on their individual lives, family and communities at large. The unit further seeks to enhance HIV/AIDS preventive skills among students by means of paradigm shift and behaviour change and also to impart general introductory knowledge on gender, to make students aware, as well as sensitize them towards gender issues and how they affect our society, Sub-Region and continent at large.

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<b>Module title:</b>	<b>English Communication for Certificate Purposes</b>
Code:	LCEC1311
NQA level:	3
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (60%) 1 test 2 assignments Examination (40%) 1 x 2 hour examination paper
Pre-requisites:	None

Module description: This module attempts to assist students to improve language proficiency regarding: reading comprehension, writing, speaking, listening and study skills in order for them to utilise English language at work or in study. Students are required to complete assignments and tests designed for the module. The main aim of the module is to communicate in English language.

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<b>Module title:</b>	<b>Introduction to Financial Accounting A</b>
Code:	CAFA1311
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Introduction to accounting, Purpose and function of accounting, Scope of accounting, The Accounting equation and the elements of financial statements, The basic principles of accounting, Recording in the various journals, Posting to the General Ledger, Compiling the Trial Balance, Adjustments of final accounts, Post adjustments of final accounts, Preparation of financial statements.

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<b>Module title:</b>	<b>Introduction to Financial Accounting B</b>
Code:	CAFA1312
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Accounting for current and non-current assets, Accounting for current and non-current liabilities, Preparation of bank reconciliation statement, Methods and procedures for recording depreciation, Methods and procedures for valuing and recording inventory, Prepare financial statements from incomplete records

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<b>Module title:</b>	<b>Introduction to Taxation</b>
Code:	CATA1310
NQA level:	3
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 28 weeks
Credits:	32
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)

Module description: Introduction to the Income Tax Act No 24 of 1981, source or residence principles on which a tax system may be based: analysis of all the income of the taxpayer in order to determine what constitutes gross income, true source and deemed source, capital and revenue nature of income, specific inclusions, calculating normal tax payable, identification of exempt income, establishing the general and special deductions to calculate taxable income, determining the taxable income of individuals, general and specific deductions allowed for individuals, fringe benefits, tax evasion and avoidance, other types of tax: VAT (value added tax), customs and excise, assessment rates, land tax, petroleum tax, transfer duty, stamp duty, airport tax.

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<b>Module title:</b>	<b>Management</b>
Code:	CMMA1310
NQF level:	3
National Professional Standards Competencies:	N/A
Contact hours:	4 periods per week for 28 weeks
Credits:	32
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Introduction to management and principles of management, managing change and innovation, decision making, leading, organizing, controlling and evaluating, and introduction to functional areas of management i.e. finance, marketing, operations and human resources

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## C.2. Certificate in Accounting and Auditing (12CAAU)

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The certificate is a part time programme. The programme seeks to provide a foundation for students intending to pursue a career in accounting and auditing. The certificate provides an interface between theory and current practices.

### i. Admission requirements

This should be read in conjunction with the General admission requirements in the General Information and Regulations Prospectus.

A candidate should:

- be in possession of a valid Grade 10 Certificate or any other equivalent qualification and have five (5) years related working experience **OR**
- be in possession of a grade 12 certificate, with a minimum of 17 points in five subjects on the UNAM point scale including English with at least an E symbol, plus two (2) years relevant working experience

Entrance is based on availability of places within the Department and awarded on basis of merit. The Faculty reserves the right to interview students before admission. Admission could also be considered for persons who qualify through the Mature Age Entry Scheme upon successful completion of the relevant examinations as set out in the General Information and Regulations Prospectus. A special application form is available for this purpose.

### ii. Duration of study

This is a one year programme with a maximum duration of 2 years. The Faculty has the right to amend the curriculum.

### iii. Implementation regulations for the new curriculum

Any student who has not completed the programme by the end of 2007, but has passed at least one module, will be granted a grace period of one year to complete all the outstanding modules. If a student fails to complete all outstanding modules by the end of 2008, (s)he will have to register for the new programme, following the curriculum, as well as all the rules and regulations of the new programme.

All students registered for the old curriculum who have not passed any module, must register in 2008 for the new programme, following the curriculum, as well as all the rules and regulations of the new programme.

### iv. Practical and class attendance

The attendance of lectures and practical classes is compulsory. No exemption from class attendance is given to a student because of employment.

### v. Examination regulations

Consult the General Information and Regulations Prospectus for detailed examination, promotions and re-examination rules. A student is admitted to the examination in a module if the required continuous assessment mark of 50% has been obtained. The Faculty determines the form of continuous assessment. Examinations are administered at the end of each semester.

### vi. Assessment

A student passes a module if a final mark of 50% is obtained. The final mark consists of the continuous assessment mark and the examination mark in a weight ratio of 50:50.

### vii. Pass with distinction

A student passes a module with distinction if a final mark of 80% is obtained.

### viii. Curriculum framework

Code	Module	Contact hours	Credits	NQF Level
	<b>First semester</b>			
CABS1300	Basic Business Mathematics	28	8	3
LCEC1311	English Communication for Certificate Purposes	56	16	3
CAGE1311	Government Accounting A	56	16	3
CAGA1311	Government Auditing A	56	16	3
CAFA1311	Introduction to Financial Accounting A	56	16	3
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Second semester</b>			
CABS1300	Basic Business Mathematics	28	8	3
UCSI3429	Contemporary Social Issues	28	8	4
UCLC3409	Computer Literacy	56	8	4
CAGE1312	Government Accounting B	56	16	3
CAGA1312	Government Auditing B	56	16	3
CAFA1312	Introduction to Financial Accounting B	56	16	3
	<b>Total</b>	<b>252</b>	<b>72</b>	
		<b>504</b>	<b>144</b>	

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## Syllabi

<b>Module title:</b>	<b>Basic Business Mathematics</b>
Code:	CABS1300
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	2 Lecture hours per week for 28 weeks



Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows:

Set operations, simple linear functions and equations, simple differentiation, matrix algebra, number system, basic arithmetic, interest calculations.

<b>Module title:</b>	<b>Computer Literacy</b>
Code:	UCLC3409
NQF level:	4
Contact hours:	2 periods per week for 14 weeks
Credits:	8
Module assessment:	Continuous assessment 100% contribution to final mark: 2 practical tests 50% 2 theory tests 50%
Prerequisites:	None

Module description: The aim of this module is to equip the student through hands-on experience with the necessary skills to use applications software such as Word processing, Spreadsheets, Database, Presentations and communications packages for increasing their productivity in an education and training environment.

<b>Module title:</b>	<b>Contemporary Social Issues</b>
Code:	UCSI3429
NQF:	4
Contact hours:	2 Contact hours per week for 14 weeks
Credits:	8
Module assessment:	Continuous assessment (50%): test or assignment Examination (50%): 1x2 hours paper
Prerequisite:	None

Module description: The module raises awareness on the need for a personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centred, contextual, religious and life related setting. It also stimulates students for critical thinking and help them to appreciate their values, standards and attitudes. Furthermore it orientates students with regards to the epidemiology of HIV/AIDS; the prevalence of the disease on Namibia, Africa and Internationally. It also informs students on the psycho social and environmental factors that contribute to the spread of the disease, the impact of HIV/AIDS on their individual lives, family and communities at large. The unit further seeks to enhance HIV/AIDS preventive skills among students by means of paradigm shift and behaviour change and also to impart general introductory knowledge on gender, to make students aware, as well as sensitize them towards gender issues and how they affect our society, Sub-Region and continent at large.

<b>Module title:</b>	<b>English Communication for Certificate Purposes</b>
Code:	LCEC1311
NQA level:	3
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (60%) 1 test 2 assignments Examination (40%) 1 x 2 hour examination paper
Pre-requisites:	None

Module description: This module attempts to assist students to improve language proficiency regarding: reading comprehension, writing, speaking, listening and study skills in order for them to utilise English language at work or in study. Students are required to complete assignments and tests designed for the module. The main aim of the module is to communicate in English language.

<b>Module title:</b>	<b>Government Accounting A</b>
Code:	CAGE1311
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: The nature of government accounting and financial reporting, the relationship between financial and government accounting, the legal framework of government accounting, constitutional requirements, the State Finance Act, treasury instructions, capital vs. fund accounting, modified cash basis of accounting, budgetary accounting and the vote system, incremental and zero base budgeting, programmed budgeting, vote and ledger accounting, vote heads, accounting for expenditure, forward planning, the general ledger, subsidiary ledgers, reconciliation between them.

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<b>Module title:</b>	<b>Government Accounting B</b>
Code:	CAGE1312
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: the funds control flow system, computerized accounting system, public services financial management, investment appraisal, performance measurement, outsourcing decisions, government income and expenditure statement, government balance sheet, budgetary accounts, local government accounts, compiling of final accounts, standard subdivisions in accounts, the asset register, bank reconciliation account, state revenue fund, accounting for capital projects expenditure, financial statements and rolling over budget, accounting for return on government investment, accounting for government guarantees, human resource accounting in financial statements.

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<b>Module title:</b>	<b>Government Auditing A</b>
Code:	CAGA1311
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: The legal framework of government auditing (article 127 (2)) of the Namibian Constitution and Section 27 (1) of the State Finance Act 1991 (Act 31 of 1991), requirement of tabling the audit report (SFA Section 27 (4)), the role of parliament in government audit, procedures of preparation for an audit: a comparison of government and private sector, auditing principles, setting up audit procedures for government, the instruction from the Auditor-General, the relationship between internal auditor and Auditor-General, the audit report, the scope of the Auditor-General's report compared to the scope in private sector audit, types of audit reports, the separation of accounting and auditing responsibilities, the main similarities and differences in accounts audited for various ministries, audit independence, International Public Sector Auditing Standards (IPSAS), the Auditor-General's qualified opinions, main findings on ministry by ministry basis, main problems observed in producing the audit reports, state accounting (ledger and book), the State Revenue Fund.

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<b>Module title:</b>	<b>Government Auditing B</b>
Code:	CAGE1312
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Revenue (write off: variations from revenue estimates, debtors, refunds), debt of/to government, reconciliation and accuracy, government financial guarantees, government investment, audit risk, internal control and internal audit, the tender board regulations and auditing, analysis of the scope of the audit and the responsibility of providing financial statements by accounting officers, investigative audit, fraud, the cash audit and the financial cycle, audit delays and finalization of reports, audit and investigation of economy effectiveness and efficiency in use of state resources (as per the State Finance Act section 26 (1)), audit of vehement procedures, the human resource audit, conflict/complimentarily of internal auditing and final auditing, the implementation of the Auditors-General's recommendations, the professional requirement of auditing in government vs. private sector, computerized auditing, interim audit reports, inspection of audits, performance indicators.

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<b>Module title:</b>	<b>Introduction to Financial Accounting A</b>
Code:	CAFA1311
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Overview of the basics of Financial Accounting, Generally Accepted Accounting Practice, introduction to International Financial Reporting Standards (IFRS), , accounting and budgeting techniques, , trade receivables and payables,

reconciliation, single entry and incomplete records, taxation, computerized accounting, income and expenditure (non-profit making), receipt and payments, cash vs. accrual basis.

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<b>Module title:</b>	<b>Introduction to Financial Accounting B</b>
Code:	CAFA1312
NQF Level:	3
National Professional Standards Competencies:	
Contact hours:	4 Lecture hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

Module description: The detailed contents are as follows: Interpretation of Financial Statements, Ratio Analysis, Cash Flow Analysis, Special Financial Analysis of Financial Institutions, Break-Even analysis, Costing Government Services, Activity Based Costing (Accounting) for Government, Basics of Finance (e.g. Valuation of Government Assets), Accounting for Fixed Assets, Accounting for Restructuring/Divestiture of Investments, Basis of Receivership Accounting, Accounting and Financial Analysis for long-term projects, Further review of relevant International Accounting Standards, Accounting Information Systems, E-Commerce Accounting, Environmental Accounting Issues.

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### C.3. Diploma in Taxation and Management (12DTXM)

#### i. Objective of the Program:

This programme is designed for those who want to pursue their career in taxation, management and other related fields or already in employment having similar job responsibilities. The main aim of the program is to offer a 3 year qualification in accounting and auditing as required by public service commission and employers both in public and private sector. The diploma provides 2 years qualification and successful candidates are eligible for admission into advance diploma for third year of required qualification.

#### ii. Admission requirements

An applicant should:

- Be a holder of a Certificate in Taxation and Management of the University of Namibia with five years relevant working experience or its equivalent OR
- Have a minimum of 22 points in 5 subjects with at least a D in English (NSSC Ordinary level) as evaluated on the UNAM admission scale OR
- Should pass the UNAM Mature Age Entry Examination

#### iii. Duration of the course

This is a 2 year program offered in the evening. The course is broken into four semesters of fourteen (14) weeks each and follows the university semesters. The maximum duration of the programme is 3 years.

#### iv. Class attendance

A student must attend at least 80% of all the lectures and all the practical tutorials in order to be admitted for the final examination.

#### v. Examination rules

Faculty examination rules apply.

#### vi. Articulation route:

Successful completion of the Diploma allows entry into the Advanced Diploma in Taxation and Management. After successful completion of the Diploma, students may be exempted from certain first year Bachelor of Accounting modules on a case by case basis.

#### vii. Curriculum Framework

Code	Module	Contact hrs	Credits	NQA level
<b>Year 1</b>	<b>First semester</b>			
CABF2411	Basic Financial Accounting A	56	16	4
CABM2411	Business Mathematics	56	16	4
CAFM2431	Functional Management	56	16	4
ULEG2410	English for General Communication	56	16	4
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Second semester</b>			
CABF2412	Basic Financial Accounting B	56	16	4
CACL2431	Commercial Law	56	16	4
UCLC3409	Computer Literacy	28	8	4
UCSI3429	Contemporary Social Issues	28	8	4
ULEG2410	English for General Communication	56	16	4
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for first year</b>	<b>448</b>	<b>128</b>	
<b>Year 2</b>	<b>First semester</b>			
CAGU2531	Introduction to Audit Theory	56	16	5
CEMI2571	Basic Microeconomics	56	16	5
CAFE2511	Fundamentals of Accounting A	56	16	5
CATP2511	Taxation Practices A	56	16	5
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Second semester</b>			
CAGU2532	Introduction to the Audit Process	56	16	5
CEMA2572	Basic Macroeconomics	56	16	5
CAFE2512	Fundamentals of Accounting B	56	16	5
CATP2512	Taxation Practices B	56	16	5
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for second year</b>	<b>448</b>	<b>128</b>	
	<b>Total for the program</b>	<b>896</b>	<b>256</b>	

## Syllabi

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<b>Module title:</b>	<b>Basic Financial Accounting A</b>
Code:	CABF2411
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: The conceptual framework of accounting, The accounting equation and the analysis of transactions, the double entry system, the accounting process, recording external and internal transactions, closing entries, ledger accounts, subsidiary journals, subsidiary ledgers and control accounts, reconciliation statements, year-end adjustments, inventory systems (perpetual inventory and insurance claims and VAT, periodic inventory and VAT), cash and credit transactions, account receivables and bills receivable, , payroll accounting, wage sheets, introduction to taxation, preparation of the financial statements: financial position and financial performance

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<b>Module title:</b>	<b>Basic Financial Accounting B</b>
Code:	CABF2412
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: introduction to various forms of enterprise, financial statements of non-profit entities, trading entities and manufacturing entities, departmental accounts, cash flow statements, analysis and interpretation of financial statements: ratio analysis, financial calculations, basic costing concepts, budgets and budgetary control, cost-volume-profit analysis.

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<b>Module title:</b>	<b>Basic Macroeconomics</b>
Code:	CEMA2572
NQF Level:	5
Contact hours:	4 hours per week over 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: This module introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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<b>Module title:</b>	<b>Basic Microeconomics</b>
Code:	CEMI2571
NQF Level:	5
Contact hours:	4 hours per week over 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The module is aimed at introducing students to key concepts used in microeconomics and facilitates a basic understanding of the economic phenomena. The module is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity and serves as preparation for students for further study of the disciplines within the economics field. The module content includes: an introduction to microeconomics, demand and supply, market structures, factor markets and introduction to international trade.

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<b>Module title:</b>	<b>Business Mathematics</b>
Code:	CABM2411
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment)

Examination 50% (1 x 3 hour examination paper)

Prerequisites: None

Module description: The detailed contents are as follows: Logarithms, Indices, Sequences and Series, Relations and Functions.

- Explain the nature of exponential functions.
- Understand and apply the definition and laws of indices.
- Explain the different types sequences.
- Understand the difference between relations and functions.

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<b>Module title:</b>	<b>Computer Literacy</b>
Code:	UCLC3409
NQF level:	4
National Professional Standards Competencies:	N/A
2 hours per week for 14 weeks	
Credits:	8
Module assessment:	Continuous assessment 100% contribution to final mark: 2 practical tests 50% 2 theory tests 50%
Prerequisites:	None

Module description: The aim of this module is to equip the student through hands-on experience with the necessary skills to use applications software such as Word processing, Spreadsheets, Database, Presentations and communications packages for increasing their productivity in an education and training environment.

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<b>Module title:</b>	<b>Contemporary Social Issues</b>
Code:	UCSI3429
NQA level:	4
Contact hours:	2 hours per week for 14 weeks
Credits:	8
Module assessment:	Continuous assessment (50%): test or assignment Examination (50%): 1x2 hours paper
Prerequisite:	None

Module description: The module raises awareness on the need for a personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centred, contextual, religious and life related setting. It also stimulates students for critical thinking and helping them to appreciate their values, standards and attitudes. Furthermore it orientates students with regards to the epidemiology of HIV/AIDS; the prevalence of the disease on Namibia, Africa and Internationally. It also informs students on the psycho social and environmental factors that contribute to the spread of the disease, the impact of HIV/AIDS on their individual lives, family and communities at large. The unit further seeks to enhance HIV/AIDS preventive skills among students by means of paradigm shift and behaviour change and also to impart general introductory knowledge on gender, to make students aware, as well as sensitize them towards gender issues and how they affect our society, Sub-Region and continent at large.

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<b>Module title:</b>	<b>English for General Communication</b>
Code:	ULEG2410
NQA level:	4
National professional standard competencies:	N/A
Contact hours:	4 hours per week for 28 weeks
Credits:	32
Module assessment:	Continuous Assessment (60%): 4 reading tests 4 writing tests 2 oral presentations 1 literature worksheet Examination (40%): 1x3 hour paper
Pre-requisites:	None

Module description: This module attempts to assist students to improve their general English proficiency. The main goal of this module is to develop the reading, writing, listening, speaking and study skills of students in order for them to perform tasks in an academic environment. This module focuses on the skills students need to perform cognitive academic tasks in an academic environment and beyond.

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<b>Module title:</b>	<b>Fundamentals of Accounting A</b>
Code:	CAFE2511
NQA level:	5
National Professional Standards Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	CABF2411/2 Basic Financial Accounting A and B

Module description: The detailed contents are as follows: Introduction of International Financial Reporting Standards (IFRS) – nature and function of accounting and accounting theory, financial position and financial result, single and double entry systems; treatment of incomplete records, collecting and processing accounting data, the accounting cycle, journals, trial balance, introduction to VAT, pre- and post-trial balance adjustments, closing-off procedures, the financial result of service and trading entities, inventory systems, preparing financial statements for a sole proprietor.

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<b>Module title:</b>	<b>Fundamentals of Accounting B</b>
Code:	CAFE2512
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	CABF2411/2 Basic Financial Accounting A and B

Module Description: The detailed contents are as follows: Introduction to the framework for the preparation and presentation of financial statements (IFRS 1), financial position, financial performance, determining profit and preparing financial statements, accounting for current and non-current assets – cash and cash equivalents, trade and other receivables, inventory, property, plant and equipment and other non-current assets, accounting for current and non-current liabilities, financial statements of non-profit organisations.

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<b>Module title:</b>	<b>Introduction to Audit Theory</b>
Code:	CAGU2531
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Pre requisites:	CABF2411/2 Basic Financial Accounting A and B

Module description: The detailed contents are as follows: To introduce students to the basic audit theory. This includes nature of auditing, regulatory framework of auditing, auditing standards and principles of auditing, planning of new and subsequent audit, accounting and internal control systems and internal auditing.

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<b>Module title:</b>	<b>Introduction to Audit Process</b>
Code:	CAGU2532
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Pre requisites:	CABF2411/2 Basic Financial Accounting A & B

Module description: The detailed contents are as follows: Audit evidence, Substantive tests and verification of assets and liabilities, Audit sampling, computerised auditing and audit report

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<b>Module title:</b>	<b>Functional Management</b>
Code:	CAFM2431
NQF level:	4
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	CAPP2412 Principles of Management

Module description: To further students' knowledge that was laid down by Principles of Management. Introduction to functional areas of management i.e. finance, marketing, operations and human resources.

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<b>Module title:</b>	<b>Taxation Practices A</b>
Code:	CATP2511
NQA level:	3
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks

Credits: 16  
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description: Introduction to the Income Tax Act No 24 of 1981, source or residence principles on which a tax system may be based: analysis of all the income of the taxpayer in order to determine what constitutes gross income, true source and deemed source, capital and revenue nature of income, specific inclusions, calculating normal tax payable, identification of exempt income, establishing the general and special deductions to calculate taxable income.

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**Module title:** Taxation Practices B  
Code: CATP2512  
NQA level: 4  
National Professional Standards Competencies: N/A  
Contact hours: 4 hours per week for 14 weeks  
Credits: 16  
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description: Determining the taxable income of individuals, close corporations, cooperative societies, mining companies etc., general and specific deductions allowed for individuals, fringe benefits, tax implications for the employee and employer at resignation, death or retirement, calculation, collection and payment of employees tax and provisional tax, tax evasion and avoidance, other types of tax: customs and excise, assessment rates, land tax, petroleum tax, transfer duty, stamp duty, airport tax.

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**Module title:** Value Added Tax (VAT)  
Code: CAAV2531  
NQA level: 5  
National Professional Standards Competencies: N/A  
Contact hours: 4 hours per week for 14 weeks  
Credits: 16  
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description: To introduce students to the basic concepts of VAT and its application, the detailed contents are as follows: an overview of the framework of VAT, application of VAT on the supply of goods and services, computation of output and input tax, VAT on registered persons, different types of supplies, tax invoices, VAT returns and payments

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**Module Title:** Commercial Law  
Code: CACL2432  
NQF Level: 4  
National Professional Standards Competencies: N/A  
Contact hours: 4 hours per week for 14 weeks  
Credit: 16  
Module assessment: Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
Pre-requisite: None

Module description: The detailed contents are as follows: Introduction to the theory of law, the definition of the concept of "law", the various sources of Namibian law, customs, legislation (statute), common law etc as sources of Namibian law, direct and indirect sources of law, the various divisions of our law, the administration of justice in Namibia, the hierarchy of the Namibian courts, the general principles of natural justice the "audi alteram partem rule", the law of contract, definitions of a contract and the requirements for the conclusion of a valid contract: consensus, contractual capacity, lawfulness, possibility of performance, formality, termination of contractual relations: agreement, setoff, death, insolvency, suppressing impossibility etc, various forms of breach of contract: mora creditoris, mora debitoris, defective performance, prevention of performance, repudiation, remedies for breach of contract, specific performance as a remedy for breach of contract and other potential remedies available to an aggrieved party.

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**Module title:** Comparative Taxation  
Code: CACT2532  
NQA level: 5  
National Professional Standards Competencies: N/A  
Contact hours: 4 hours per week for 14 weeks  
Credits: 16  
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description: This course examines several tax policy issues related to the income tax systems of developed and developing countries and evaluates alternative approaches to these issues, it will review how a country's particular circumstances may influence the design of tax rules, topics include introduction to tax policy, comparative tax systems within Southern African Development Community (SADC), COMESA, EU, and NAFTA, basic principles of international tax, differences in residence rules, international double taxation relief, basic operation of double tax treaties with particular



emphasis on the SADC region using the OECD Model), VAT within SADC/COMESA, tax practice focusing on SADC's initiative to harmonize taxation within the region.

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## C.4. Diploma in Accounting and Auditing (12DAAU)

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### i. Admission requirements

An applicant should:

- Be a holder of a Certificate in Accounting and Auditing of the University of Namibia with five years relevant working experience or its equivalent Grade 12 NSSC **OR**
- Have a minimum of 22 points in 5 subjects with at least a D in English (NSSC Ordinary level) as evaluated on the UNAM admission scale **OR**
- Should pass the UNAM Mature Age Entry Examination

### ii. Duration of the course

This is a 2 year program offered in the evening mainly for employees. The course is broken into four semesters of fourteen (14) weeks each and follows the university semesters.

The maximum duration of the programme is 3 years.

### iii. Class attendance

A student must attend at least 80% of all the lectures and all the practical tutorials in order to be admitted for the final examination.

### iv. Examination rules

Faculty examination rules will apply.

### v. Articulation route:

Successful completion of the Diploma allows entry into the Advanced Diploma in Accounting and Auditing. After successful completion of the Diploma, students may be exempted from certain first year Bachelor of Accounting modules on a case by case basis provided that students have a minimum of 60% marks in the relevant module.

### vi. Curriculum Framework

Code	Module	Contact hours	Credits	NQA level
<b>Year 1</b>	<b>First semester</b>			
CABM2411	Business Mathematics	56	16	4
ULEG2310	English for General Communication	56	16	3
CABF2411	Basic Financial Accounting A	56	16	4
CAGA2411	Government Auditing A	56	16	4
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Second semester</b>			
ULEG2310	English for General Communication	56	16	3
CABF2412	Basic Financial Accounting B	56	16	4
UCLC3409	Computer Literacy	28	8	4
UCSI3429	Contemporary Social Issues	28	8	4
CAGA2412	Government Auditing B	56	16	4
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total year</b>	<b>448</b>	<b>128</b>	
<b>Year 2</b>	<b>First semester</b>			
CAGU2531	Auditing 1A	56	16	5
CAMI2571	Basic Micro Economics	56	16	5
CAFE2511	Fundamentals of Accounting A	56	16	5
CAPF2511	Public Finance A	56	16	5
CATP2531	Taxation Practices	56	16	5
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Second semester</b>			
CAGU2532	Auditing 1B	56	16	5
CAMA2572	Basic Macro Economics	56	16	5
CAFE2512	Fundamentals of Accounting B	56	16	5
CAPF2512	Public Finance B	56	16	5
CAPG2522	Public Sector and Government Accounting Standards	56	16	5
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year</b>	<b>560</b>	<b>160</b>	
	<b>Total course</b>	<b>1 008</b>	<b>288</b>	

## Syllabi

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<b>Module title:</b>	<b>Auditing 1A</b>
Code:	CAGU2531
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Pre requisites:	CABF2411/2 Basic Financial Accounting A and B

Module description: The detailed contents are as follows: To introduce students to the basic audit theory. This includes auditing concepts and approaches as well as general accepted auditing standards. Topics to include: The need for auditors, The role of auditing in corporate management (as per the King Reports on corporate governance), The history and development of the audit profession, procedures to regulate the profession and to set standards (Including SAAS100, 200 and code of professional standards), the duties and responsibilities of the professional auditor in general and specifically with regards to fraud and error (Auditors Act S20), fundamental auditing, concepts like: audit assurance (SAAS120, 200, 240, 250); audit evidence (SAAS500), audit materiality and risk (SAAS320, 400); internal control (SAAS400); different audit approaches, quality control for audit work (SAAS220); documentation in an audit assignment (SAAS230); an overview of the different stages of an audit (planning SAAS210, 300, 310); accumulation and evaluation of audit evidence and completion of the audit (SAAS200, 240, 320, 400, 500, 700); reporting on the audit of the financial statements (SAAS700).

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<b>Module title:</b>	<b>Auditing 1B</b>
Code:	CAGU2532
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Pre requisites:	CABF2411/2 Basic Financial Accounting A & B

Module description: The detailed contents are as follows: This course introduces students to the performance of the audit process. Topics include: Fundamental Identification and Formulation of Audit Objectives, Tests of Control General principals & In an elementary computerized data processing system (SAAS 400), The use of an overall audit plan, The audit of the income/Expense cycle, The audit of the Purchase/payments cycle, The Audit of the Inventory Cycle, The Audit of the Sources of Finance, The Audit of the Provision of Finance.

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<b>Module title:</b>	<b>Basic Financial Accounting A</b>
Code:	CABF2411
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: A conceptual overview, the role of accounting in business, the accounting framework, the accounting equation and the analysis of transactions, the double entry system, the accounting process, recording external and internal transactions, closing entries, ledger accounts, subsidiary journals, the bank reconciliation statement, year-end adjustments, inventory systems (perpetual inventory and insurance claims and VAT, periodic inventory and VAT), the analysis journals, the management of a business, cash and credit transactions, credit granted: debtors and bills receivable, other forms of the ledger, the petty cash book, amounts in arrears and prepaid, payroll accounting, wage sheets, elementary taxation, preparation of the financial statements, financial position, financial performance

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<b>Module title:</b>	<b>Basic Financial Accounting B</b>
Code:	CABF2412
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: introduction to various forms of enterprise, financial statements of a sole proprietorship, non-profit entities, profit determination in trading entities, profit determination in manufacturing entities, departmental accounts, branches, joint ventures, consignments, owner's equity and the form of entity, partnership accounts, close corporations, accounting aspects of companies, cash flow statements,

analysis and interpretation of financial statements: ratio analysis, financial calculations, processing large volumes of data, personal accounts, basic costing concepts, budgets and budgetary control, cost-volume-profit analysis.

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**Module title:** Basic Macroeconomics  
**Code:** CAMA3572  
**NQF Level:** 5  
**Contact hours:** 4 hours per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

Module description: This module introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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**Module title:** Basic Microeconomics  
**Code:** CAMI3571  
**NQF Level:** 5  
**Contact hours:** 4 hours per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

Module description: The module is aimed at introducing students to key concepts used in microeconomics and facilitates a basic understanding of the economic phenomena. The module is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity and serves as preparation for students for further study of the disciplines within the economics field. The module content includes: an introduction to microeconomics, demand and supply, market structures, factor markets and introduction to international trade.

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**Module title:** Business Mathematics  
**Code:** CABM2411  
**NQA level:** 4  
**National Professional Competencies:**  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

Module description: The detailed contents are as follows: time value of money (interest calculations), set operations, simple linear functions and equations, additions, subtractions, multiplication, division, matrix algebra.

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**Module title:** Computer Literacy  
**Code:** UCLC3409  
**NQF level:** 4  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 2 hours per week for 14 weeks  
**Credits:** 8  
**Module assessment:** Continuous assessment 100% contribution to final mark: 2 practical tests 50% 2 theory tests 50%  
**Prerequisites:** None

Module description: The aim of this module is to equip the student through hands-on experience with the necessary skills to use applications software such as Word processing, Spreadsheets, Database, Presentations and communications packages for increasing their productivity in an education and training environment.

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**Module title:** Contemporary Social Issues  
**Code:** UCSI3429  
**NQA level:** 4  
**Contact hours:** 2 hours per week for 14 weeks  
**Credits:** 8  
**Module assessment:** Continuous assessment (50%): test or assignment  
Examination (50%): 1x2 hours paper  
**Prerequisite:** None

Module description: The module raises awareness on the need for a personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centred, contextual, religious and life related setting. It also stimulates students for critical thinking and helping them to appreciate their values, standards and attitudes. Furthermore it orientates students with regards to the epidemiology of HIV/AIDS; the prevalence of the disease on Namibia, Africa and Internationally. It also informs students on the psycho social and environmental factors that contribute to the spread of the disease, the impact of HIV/AIDS on their individual lives, family and communities at large. The unit further seeks to enhance HIV/AIDS preventive skills among students by means of paradigm shift and behaviour change and also to impart general introductory knowledge on gender, to make students aware, as well as sensitize them towards gender issues and how they affect our society, Sub-Region and continent at large.

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<b>Module title:</b>	<b>English for General Communication</b>
Code:	ULEG2310
NQA level:	3
National professional standard competencies:	N/A
Contact hours:	4 hours per week for 28 weeks
Credits:	32
Module assessment:	Continuous Assessment (60%): 4 reading tests 4 writing tests 2 oral presentations 1 literature worksheet Examination (40%): 1x3 hour paper
Pre-requisites:	None

Module description: This module attempts to assist students to improve their general English proficiency. The main goal of this module is to develop the reading, writing, listening, speaking and study skills of students in order for them to perform tasks in an academic environment. This module focuses on the skills students need to perform cognitive academic tasks in an academic environment and beyond.

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<b>Module title:</b>	<b>Fundamentals of Accounting A</b>
Code:	CAFE2511
NQA level:	5
National Professional Standards Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	CABF2411/2 Basic Financial Accounting A and B

Module description: The detailed contents are as follows: Introduction to the basic principles of accounting – nature and function of accounting and accounting theory, financial position and financial result, single and double entry systems; treatment of incomplete records, collecting and processing accounting data, the accounting cycle, journals, trial balance, introduction to VAT, pre- and post-trial balance adjustments, closing-off procedures, the financial result of service and trading entities, inventory systems, preparing financial statements for a sole proprietorship.

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<b>Module title:</b>	<b>Fundamentals of Accounting B</b>
Code:	CAFE2512
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	CABF2411/2 Basic Financial Accounting A and B

Module Description: The detailed contents are as follows: Introduction to the framework for the preparation and presentation of financial statements (FRW), financial position, financial performance, determining profit and preparing financial statements, accounting for current and non-current assets – cash and cash equivalents, trade and other receivables, inventory, property, plant and equipment and other non-current assets, accounting for current and non-current liabilities, financial statements of non-profit organisations.

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<b>Module title:</b>	<b>Government Auditing A</b>
Code:	CAGA2411
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: Introduction to basic principles of public sector auditing and the State Finance Act, 1991, definition of an audit of financial and other information, an overview of the postulates and concepts of auditing, the meaning and the importance of

auditor's independence, including that of the Auditor-General factors affecting auditor independence and measure to attain it, audit regulations and audit program, audit planning and control, the risk based approach: audit judgment, search for evidence explained, system work: basic ideas, internal audit.

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<b>Module title:</b>	<b>Government Auditing B</b>
Code:	CAGA2412
NQA level:	4
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: Vouching of cash transactions, vouching of purchases, verification and valuation of assets and liabilities, depreciation & reserves, audit of impersonal ledger, sampling and materiality, auditing approach to government stocks, the audit expectations gap; corporate governance, audit of partnerships, audit of limited companies, audit of banking and insurance companies.

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<b>Module title:</b>	<b>Public Finance A</b>
Code:	CAPF2511
NQA level:	4
National Professional Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: Scope and principles of public finance, public expenditure, source of public revenue, characteristics of a good tax system, principles of taxation, taxable capacity, kinds of taxation, effects of taxation, the theory of social and public goods, shifting and incidence of taxes, fiscal policy and economic stability, development finance, theory of public debt management, deficit financing. The nature of government accounting, government accounting practices, government accounting distinguished from general commercial accounting, government records for accounting and control, financial statements, statement of various government funds, management accounting and control, cost accounting and standardization of government financial statements, accounting for trade debtors and inventory, fixed assets and depreciation accounting, rectification of accounting errors, fund accounting, budgetary accounting, program budgeting, zero based budgeting.

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<b>Module title:</b>	<b>Public Finance B</b>
Code:	CAPF2512
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: The nature of government accounting and government accounting practices, government accounting distinguished from general commercial accounting, government records for accounting and control, financial statements, statements of various government funds, management accounting and control, cost accounting and standardization of government financial statements, accounting for trade debtors and inventory, fixed assets and depreciation accounting, rectification of accounting errors, fund accounting budgetary accounting, program budgeting and zero based budgeting, the constitution, the State Finance Act, treasury instructions, audit requirements, public and private audit, and requirements of other statutes, measurements focus and basis of accounting, the reporting entity, government operating statements accounts, the balance sheet, appropriation statement, provisions statements, reserves statement, capital statement, fund statements, trade accounts, estimated and actual income and expenditure, accounting for government operating activities, accounting for general capital assets and capital projects, investment appraisal, accounting for general long-term liabilities and debt service, accounting for government's business type activities, accounting for agency and trust funds preparation, analysis and interpretation of a comprehensive annual financial report, issues in government financial reporting and performance measurement.

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<b>Module title:</b>	<b>Public Sector and Government Accounting Standards</b>
Code:	CAPG2522
NQA level:	5
National Professional Competencies:	
Contact hours:	4 hours per week for 14 weeks
Credit:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

Module description: The detailed contents are as follows: International public sector accounting standards on presentation of financial statement, cash flow statement net surplus or deficit for the period ; fundamental errors and changes in accounting policies, the effects of changes in foreign exchange rates, borrowing costs, consolidated financial statements and accounting for controlled entities accounting for investments in associates, financial reporting of interests in joint ventures, revenue from exchange transaction, financial reporting in hyper-inflationary economies, construction contracts inventories, leases, events after the reporting date, financial instruments: disclosure and presentation, investment property; property; plant and equipment, segment reporting.

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<b>Module title:</b>	<b>Taxation Practices</b>
Code:	CATP2531
NQA level:	5
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	CATN2411 Taxation

Module description: To introduce students to taxation in general and tax legislation in Namibia, General taxation, gross income, gross income-specific inclusions, exemptions, general deduction formula, specific deductions, dividends.

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## C.5. Advance Diploma in Taxation and Management (12ADTM)

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### i. Objective of the Program:

This programme is designed for those who want to pursue their career in Taxation and Management related fields or are already in employment having job responsibilities including tax administration and management or other related areas. The main aim of the program is to offer a 3 year qualification in Taxation and Management as required by public service commission and employers both in public and private sector. The advance diploma is a continuation of diploma and provides 1 year qualification to fulfill 3 year qualification requirement for employment purpose.

### ii. Admission requirements

An applicant should be a holder of the Diploma in Taxation and Management from the University of Namibia or its equivalent.

### iii. Duration of the course

This is a 1 year program offered in the evening. The course is broken into two semesters of fourteen (14) weeks each and follows the university semesters. The maximum duration of the programme is 2 years.

### iv. Class attendance

A student must attend at least 80% of all the lectures and all the practical tutorials in order to be admitted for the final examination.

### v. Examination rules

Faculty examination rules will apply.

### vi. Articulation route:

Successful completion of the Advanced Diploma allows entry into the Bachelors of Accounting Degree. After successful completion of the Advanced Diploma, students may be exempted from certain first, second and third year Bachelor of Accounting modules on a case by case basis.

### vii. Curriculum Framework

Code	Module	Contact hrs	Credits	NQA level
	<b>First semester</b>			
CAUA2651	Auditing A	56	16	6
CAFE2611	Financial Accounting 1A	56	16	6
CASM2671	Strategic Management	56	16	6
CAAV2631	Value Added Tax	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Second semester</b>			
CAUA2652	Auditing B	56	16	6
CACT2632	Comparative Taxation	56	16	6
CAFE2612	Financial Accounting 1B	56	16	6
CATA2632	International Trade Transactions	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year</b>	<b>448</b>	<b>128</b>	

## Syllabi

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<b>Module title:</b>	Auditing A
<b>Code:</b>	CAUA2651
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
<b>Prerequisites:</b>	CAFE2511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: To introduce students to more advanced audit theory and practice, including auditing concepts and approaches as well as an overview of some generally accepted auditing standards. Topics include: the need for Auditors, the role of Auditing in Corporate Management (as per the King Reports on corporate governance), the history and development of the Audit Profession, procedures to regulate the profession and to set standards (including SAAS100, 200 and the Code of Professional Conduct), the duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and error (incl Auditors Act S20), Fundamental Auditing Concepts like: Audit Assurance (SAAS120, 200, 240, 250); Audit Evidence (SAAS500), Audit Materiality and Risk (SAAS320, 400); Internal Control (SAAS400);

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<b>Module title:</b>	Auditing B
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**Code:** CAUA2652  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** UCLC3409 Computer Literacy

**Module description:** The detailed contents are as follows: To introduce students to more advanced aspects of the performance of the audit. Topics include: Different Audit Approaches, Fundamental Identification and Formulation of Audit Objectives, Quality Control for Audit Work (SAAS220); Documentation in an Audit Assignment (SAAS230); An overview of the different stages of an Audit (Planning (SAAS210, 300, 310); Accumulation and evaluation of audit evidence and completion of the audit (SAAS200, 240, 320, 400, 500, 700); Reporting on the audit of the Financial statements (SAAS700). General principles in an elementary computerized data processing system and their audit (SAAS400), The use of an overall audit plan.

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**Module title:** Comparative Taxation  
**Code:** CACT2632  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Module description:** This course examines several tax policy issues related to the income tax systems of developed and developing countries and evaluates alternative approaches to these issues, it will review how a country's particular circumstances may influence the design of tax rules, topics include introduction to tax policy, comparative tax systems within Southern African Development Community (SADC), COMESA, EU, and NAFTA, basic principles of international tax, differences in residence rules, international double taxation relief, basic operation of double tax treaties with particular emphasis on the SADC region using the OECD Model), VAT within SADC/COMESA, tax practice focusing on SADC's initiative to harmonize taxation within the region.

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**Module title:** **Financial Accounting 1A**  
**Code:** CAFE2611  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 lecture hour per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: Review of business entities financial reporting: financial statements of, partnerships – establishment of a partnership, financial statements, admission and/or retirement of a partner, dissolution, insolvent partner, piecemeal liquidation, close corporations – formation and operation, taxation, deregistration and liquidation, accounting records and financial statements, branches, manufacturing cost statements, preparing the income statement of manufacturing enterprises, introduction to companies – formation, share and debenture transactions, conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.

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**Module title:** **Financial Accounting 1B**  
**Code:** CAFE2612  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks.  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** This module is an introduction to company annual financial statements in accordance with the Companies Act, 1973, as amended and IFRS (International Financial Reporting Standards).  
The detailed contents are as follows: The framework for the preparation and presentation of financial statements (FRW) – underlying assumptions, definitions of assets, liabilities, equity, income, expenses, recognition of the elements of financial statements, preparation and presentation of financial statements (IAS1), (specific reference to auditors', directors' and other reports), cash flow statements (IAS7), analysis and interpretation of financial statements.

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<b>Module title:</b>	<b>Strategic Management</b>
Code:	CASM 2671
NQF level:	6
National professional standards competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
Prerequisites:	None

**Module description:**

An overview of the dynamics of the organizational environment and how corporate governance and business strategies can be used to enable competitive advantage, value and sustainability. Ensure that: legal, ethical and economic responsibilities of corporate leaders are managed effectively, Corporate and business strategy is properly formulated, The resources and capabilities of the organization are used and developed effectively to enable the achievement of strategy.

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<b>Module title:</b>	<b>International Trade Transactions</b>
Code:	CATA2632
NQA level:	6
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1assignment) Examination 50% (1 x 3 hour examination paper)
Prerequisites:	None

**Module description:** To introduce students to the different theories of international trade, instruments used in international trade transactions etc. The detailed contents are as follows: Theories of international trade– classical, absolute advantage, comparative advantage, trade patterns and its effect on consumption and production, trade policies, customs unions etc.

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<b>Module title:</b>	<b>Value Added Tax</b>
Code:	CAAV2631
NQA level:	6
National Professional Standards Competencies:	N/A
Contact hours:	4 hours per week for 14 weeks
Credits:	16
Module assessment:	Continuous assessment 50% (Minimum 2 tests and 1assignment) Examination 50% (1 x 3 hour examination paper)

**Module description:** To introduce students to the basic concepts of VAT and its application, the detailed contents are as follows: an overview of the framework of VAT, application of VAT on the supply of goods and services, computation of output and input tax, VAT on registered persons, different types of supplies, tax invoices, VAT returns and payments

## C.6. Advance Diploma in Accounting and Auditing (12ADAA)

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### I Objective of the Program:

This programme is designed for those who want to pursue their career in accounting, auditing and related fields or are already in employment having job responsibilities including accounting, auditing or other related areas. The main aim of the program is to offer a 3 year qualification in accounting and auditing as required by public service commission and employers both in public and private sector. The advance diploma is a continuation of diploma and provides 1 year qualification to fulfill 3 year qualification requirement for employment purpose.

### ii. Admission requirements

An applicant should be a holder of the Diploma in Accounting & Auditing from the University of Namibia or its equivalent.

### iii. Duration of the course

This is a 1 year program offered in the evening mainly for employees. The course is broken into two semesters of fourteen (14) weeks each and follows the university semesters. The maximum duration of the programme is 2 years.

### iv. Class attendance

A student must attend at least 80% of all the lectures and all the practical tutorials in order to be admitted for the final examination.

### v. Examination rules

Faculty examination rules will apply.

### vi. Articulation route:

Successful completion of the Advanced Diploma allows entry into the Bachelors of Accounting Degree. After successful completion of the Advanced Diploma, students may be exempted from certain first, second and third year Bachelor of Accounting modules on a case by case basis.

### viii. Curriculum Framework

#### Curriculum Framework

	First semester	Contact hours	Credits	NQA level
CAPG2631	Public Sector and Government Accounting Standards A	56	16	6
CAUA2651	Auditing A	56	16	6
CAFE2611	Financial Accounting 1A	56	16	6
CAPF2631	Public Sector Financial Management A	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
Second semester				
CAPG2632	Public Sector and Government Accounting Standards B	56	16	6
CAFE2612	Financial Accounting 1B	56	16	6
CAUA2652	Auditing B	56	16	6
CAPF2632	Public Sector Financial Management B	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year</b>	<b>448</b>	<b>128</b>	

#### Syllabi:

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<b>Module title:</b>	Public Sector and Government Accounting Standards A
<b>Code:</b>	CAPG2631
<b>NQA level:</b>	6
<b>National Professional Competencies:</b>	
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credit:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
<b>Prerequisites:</b>	None

**Module description:** The detailed contents are as follows: International public sector accounting standards on presentation of financial statement, cash flow statement net surplus or deficit for the period ; fundamental errors and changes in accounting policies, the effects of changes in foreign exchange rates, borrowing costs, consolidated financial statements and accounting for controlled entities accounting for investments in associates, financial reporting of interests in joint ventures, revenue from exchange transaction, financial reporting in hyper-inflationary economies, construction contracts inventories, leases, events after the reporting date, financial instruments: disclosure and presentation, investment property; property; plant and equipment,

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<b>Module title:</b>	Public Sector and Government Accounting Standards B
<b>Code:</b>	CAPG2632
<b>NQA level:</b>	6

**National Professional Competencies:**

<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credit:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
<b>Prerequisites:</b>	None

**Module description:** The detailed contents are as follows: Financial instruments – disclosures and presentation, investment, property plant and equipment, segment reporting, provisions, contingent liabilities and contingent assets, related party disclosures, impairment of non cash generating assets, disclosure of financial information about the general government sector, revenue from non exchange transactions such as taxes and transfers, presentation of budget information in financial statements, employee benefits, impairment of cash generating assets and financial reporting under the cash basis of accounting.

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<b>Module title:</b>	Auditing A
<b>Code:</b>	CAUA2651
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
<b>Prerequisites:</b>	CAFE2511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: To introduce students to more advanced audit theory and practice, including auditing concepts and approaches as well as an overview of some generally accepted auditing standards. Topics include: the need for Auditors, the role of Auditing in Corporate Management (as per the King Reports on corporate governance), the history and development of the Audit Profession, procedures to regulate the profession and to set standards (including SAAS100, 200 and the Code of Professional Conduct), the duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and error (incl Auditors Act S20), Fundamental Auditing Concepts like: Audit Assurance (SAAS120, 200, 240, 250); Audit Evidence (SAAS500), Audit Materiality and Risk (SAAS320, 400); Internal Control (SAAS400);

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<b>Module title:</b>	Auditing B
<b>Code:</b>	CAUA2652
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
<b>Prerequisites:</b>	UCLC3409 Computer Literacy

**Module description:** The detailed contents are as follows: To introduce students to more advanced aspects of the performance of the audit. Topics include: Different Audit Approaches, Fundamental Identification and Formulation of Audit Objectives, Quality Control for Audit Work (SAAS220); Documentation in an Audit Assignment (SAAS230); An overview of the different stages of an Audit (Planning (SAAS210, 300, 310); Accumulation and evaluation of audit evidence and completion of the audit (SAAS200, 240, 320, 400, 500, 700); Reporting on the audit of the Financial statements (SAAS700). General principles in an elementary computerized data processing system and their audit (SAAS400), The use of an overall audit plan.

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<b>Module title:</b>	Financial Accounting 1A
<b>Code:</b>	CAFE2611
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 lecture hour per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: Review of business entities financial reporting: financial statements of. partnerships – establishment of a partnership, financial statements, admission and/or retirement of a partner, dissolution, insolvent partner, piecemeal liquidation, close corporations – formation and operation, taxation, deregistration and liquidation, accounting records and financial statements, branches, manufacturing cost statements, preparing the income statement of manufacturing enterprises, introduction to companies – formation, share and debenture transactions, conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.

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<b>Module title:</b>	Financial Accounting 1B
<b>Code:</b>	CAFE2612
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 hours per week for 14 weeks.
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** This module is an introduction to company annual financial statements in accordance with the Companies Act, 1973, as amended and IFRS (International Financial Reporting Standards).

The detailed contents are as follows: The framework for the preparation and presentation of financial statements (FRW) – underlying assumptions, definitions of assets, liabilities, equity, income, expenses, recognition of the elements of financial statements, preparation and presentation of financial statements (IAS1), (specific reference to auditors', directors' and other reports), cash flow statements (IAS7), analysis and interpretation of financial statements.

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<b>Module title:</b>	Public Sector Financial Management A
<b>Code:</b>	CAPF2631
<b>Contact hours:</b>	4 lectures per week over 14 weeks
<b>Prerequisites:</b>	None
<b>Credits:</b>	16
<b>NQF Level:</b>	6
<b>Module Assessment:</b>	Continuous assessment 50% (2 tests and 1 assignment). Examination 50% (1 X 3 hour examination paper)

#### Course Description

The course has several objectives. The primary objective is to introduce students to various forms of financial information as a decision-making tool within public sector. The course explains the meaning and applicability of financial management tools including those relating to budgets and capital investments. Thus, it explores the meaning and significance of financial management in the public services, in a way which combines both theoretical arguments and practical applications.

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<b>Module title:</b>	Public Sector Financial Management
<b>Code:</b>	CAPF2632
<b>Contact hours:</b>	4 lectures per week over 14 weeks
<b>Prerequisites:</b>	None
<b>Credits:</b>	16
<b>NQF Level:</b>	6
<b>Module Assessment:</b>	Continuous assessment 50% (2 tests and 1 assignment). Examination 50% (1 X 3 hour examination paper)

#### Course Description

The course builds up on CAPF2631 and its primary objective to increase student's comfort in the analysis of financial data from budget documents and annual financial reports, or other sources. Also to enhance student capability and skills in conducting analysis of some selected specific areas of public financial management.

## C.7 Bachelor of Accounting (B. Acc)

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### I. Introduction

The B Acc is a single major programme, which seeks to provide academic foundation for students intending to pursue career in the accounting profession or financial service sector.

The degree provides technical and theoretical skills and an understanding, which will give the successful candidate a sound foundation for his /her chosen career. The development of transferable skills and competence is embodied in the modules within the degree structure and graduates should emerge from the programme possessing effective communication, intellectual and interpersonal skills.

The programme will be offered in two batches. There will be the normal day time batch and an evening batch. This arrangement will enable the University to provide education to Namibians who are interested in pursuing a Bachelor of Accounting degree but cannot attend lectures during the day due to their work commitment.

### ii. Admission requirements

- To register for the Bachelor Accounting, a candidate must hold a valid Namibia Senior Secondary Certificate (NSSC) or any other equivalent qualification. English is a compulsory subject and should be obtained at NSSC (English as a Second Language) grade C or at least grade D at NSSC (English First Language) level.
- A candidate should obtain a minimum of 25 points in five subjects on the UNAM Evaluation Scale to be admitted with at least a C in NSSC (Ordinary level) Mathematics. However, if the minimum of 25 points in five subjects is obtained, it does not necessarily ensure and/or guarantee admission.
- Entrance is based on availability of places within the Department and awarded on basis of merit.
- The Faculty reserves the right to interview students before admission.
- Admission could also be considered for persons who qualify through the Mature Age Entry Scheme upon successful completion of the relevant examinations as set out in the General Regulations. A special application form is available for this purpose.
- Please read this in conjunction with the Academic Conditions in the General Information and Regulations Prospectus.

### iii. Examination regulations

For detailed examination, promotions and re-examination rules, consult the General Information Regulation Year book. A candidate will be admitted to the examination in a module if he/she has obtained the required continuous assessment mark of 40%. Examinations will be administered at the end of each semester as applicable.

### iv. Academic advancement rules

#### a. Minimum requirements for re-admission into the faculty

A student will not be re-admitted into the faculty if He/she has not passed at least:

- 3 Modules (equivalent to 48 credits) by the end of the **First year**; at least 1 module (equivalent to 16 credits) must be non-core)
- 9 Modules (equivalent to 144 credits) at the end of the **Second year**
- 16 Modules (equivalent to 256 credits) at the end of the **Third year**
- 24 Modules (equivalent to 384 credits) at the end of the **Fourth year**

A student may not register for the second year if his or her school leaving certificate is still outstanding.

#### b. Pass requirements

A student advances to the following academic level of study when at least 2/3 of the modules of the curriculum for a specific year have been passed. If a student passed less than 2/3 of the full curriculum of a specific year, he/she may not register for any modules on the following higher level. In all cases prerequisite for modules have to be passed before a student can register for modules that require prerequisites.

- 6 modules (equivalent to 96 credits) from the 9 modules (equivalent to 144 credits) prescribed for year 1
- All outstanding 1<sup>st</sup> year modules plus 6 Modules (equivalent to 96 credits) from the 9 modules (equivalent to 144 credits) prescribed for year 2
- All outstanding 2<sup>nd</sup> year modules plus 7 Modules (equivalent to 112 credits) from the 10 modules (equivalent to 160 credits) prescribed for year 3

A candidate passes a module if a final mark of 50% is obtained. The final mark consists of the continuous assessment and the examination mark. The weight ratio between continuous assessment and examination mark is 50:50.

#### c. Pass with distinction

A candidate passes a module with distinction if she/he obtains a final mark of 80%.

### v. Practical and class attendance

The attendance of lectures and practical classes is compulsory. No exemption from class attendance shall be given to a student because of employment.

### vi. Duration of study

The Bachelor of Accounting Degree cannot be obtained in less than four years. Students will follow the programme in effect at the time of their most recent date of admission, transfer or readmission. The Faculty has the right to amend the curriculum for academic and professional reasons. The maximum duration for this course is 6 years.

### vii. Exemption rule

A student joining the Bachelor of Accounting Degree after completing the **Diploma in Accounting and Auditing** or the **Diploma in Taxation and Management** from the University of Namibia or any equivalent qualification may be exempted from certain year 1 modules of the degree program on a case by case basis. The following modules will be exempted provided that the student will be obtained at least 60% in the concerned subject during the diploma:

Module passed (60% or higher)	Exemption
Basic Micro Economics (CEMI2571)	Basic Micro Economics (CEMI3571)
Basic Macro Economics (CEMA2572)	Basic Macro Economics (CEMA3572)
Fundamentals of Accounting A (CAFE2511)	Fundamentals of Accounting A (CAFE3511)
Fundamentals of Accounting B (CAFE2512)	Fundamentals of Accounting B (CAFE3512)

A student joining the Bachelor of Accounting Degree after completing the **Advanced Diploma in Accounting and Auditing** or the **Advanced Diploma in Taxation and Management** from the University of Namibia or any equivalent qualification may be exempted from certain year 1 and year 2 modules of the degree program on a case by case basis. The following modules will be exempted provided that the student will be obtained at least 60% in the concerned subject during the diploma:

Module passed (60% or higher)	Exemption
Basic Micro Economics (CEMI2571)	Basic Micro Economics (CEMI3571)
Basic Macro Economics (CEMA2572)	Basic Macro Economics (CEMA3572)
Fundamentals of Accounting A (CAFE2511)	Fundamentals of Accounting A (CAFE3511)
Fundamentals of Accounting B (CAFE2512)	Fundamentals of Accounting B (CAFE3512)
Financial Accounting 1A (CAFE2611)	Financial Accounting 1A (CAFE3631)
Financial Accounting 1B (CAFE2612)	Financial Accounting 1B (CAFE3632)

The curriculum for the B. Acc General consists of 37 modules including a mini thesis which are offered as follows:

Nine modules (equivalent to 144 credits) on the first-year level

Nine modules (equivalent to 144 credits) on the second-year level

Ten modules (equivalent to 160 credits) on the third-year level

Eight modules (equivalent to 128 credits) on the fourth-year level

A student may register for a maximum of twelve modules during a particular academic year. Courses that are repeated and those followed for non-degree purpose are included in the allowable maximum of twelve modules.

### viii. Prerequisites:

A student can only continue with a module on second, third or fourth year provided the relevant prerequisites are met.

	Module		Prerequisite
	<b>Year 2</b>		
CAFÉ3631/2	Financial Accounting 1A& 1B	CAFE3511/2	Fundamentals of Accounting A & B
CABA3631/2	Business Statistics A & B	CBCM3579	Business Mathematics
CAIS3652	Computerized Accounting Systems	CAFE3511/2	Fundamentals of Accounting A & B
	<b>Year 3</b>		
CAFE3751/2	Financial Accounting 2A & 2B	CAFE3631/2	Financial Accounting 1A & 1B
CAUA3751/2	Auditing 1A & 1B	CAFE3631/2	Financial Accounting 1A& 1B
CAAM 3751/2	Management Accounting 2A & 2B	CAAM3651/2	Management Accounting 1A & 1B
CACP3751	Company Law & Practice	CACL3631/2	Commercial Law A & B
CATP 3751/2	Taxation 1A & 1B	CAFE3631/2	Financial Accounting 1A& 1B
	<b>Year 4</b>		
CAFE3871/2	Financial Accounting 3A & 3B	CAFE3751/2	Financial Accounting 2 A & 2B
CAUA3871	Auditing 2	CAUA3751/2	Auditing 1A & 1B
CAFR3872	Financial Reporting & Accounting Ethics	CATP3751/2	Taxation 1A & B
		CAFE3751/2	Financial Accounting 2A & B
CAMT3872	Mini Thesis	CABR 3752	Business Research Methods

## ix. Curriculum

Code	Module	Contact hours	Credits	NQA level
<b>Year 1</b>	<b>Semester 1</b>			
CEMI3571	Basic Microeconomics	56	16	5
UCLC3409	Computer Literacy	28	8	4
ULCE3419	English Communication and Study Skills	56	16	4
CAFE3511	Fundamentals of Accounting A	56	16	5
CMPP3579	Principles of Management	56	16	5
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Semester 2</b>			
CEMA3572	Basic Macroeconomics	56	16	5
CBCM3579	Business Mathematics	56	16	5
UCSI3429	Contemporary Social Issues	28	8	4
ULEA3419	English for Academic Purposes	56	16	4
CAFE3512	Fundamentals of Accounting B	56	16	5
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Total year</b>	<b>504</b>	<b>144</b>	
<b>Year 2</b>	<b>Semester 1</b>			
CABA3631	Business Statistics A	56	16	6
CACL3631	Commercial Law A	56	16	6
CAFE3631	Financial Accounting 1A	56	16	6
CAAM3651	Management Accounting 1A	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Semester 2</b>			
CABA3632	Business Statistics B	56	16	6
CACL3632	Commercial Law B	56	16	6
CAIS3652	Computerized Accounting Systems	56	16	6
CAFE3632	Financial Accounting 1B	56	16	6
CAAM3652	Management Accounting 1B	56	16	6
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year</b>	<b>504</b>	<b>144</b>	
<b>Year 3</b>	<b>Semester 1</b>			
CAUA3751	Auditing 1A	56	16	7
CACP3751	Company Law and Practice A	56	16	7
CAFE3751	Financial Accounting 2A	56	16	7
CAAM3751	Management Accounting 2A	56	16	7
CATP3751	Taxation 1A	56	16	7
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Semester 2</b>			
CAUA3752	Auditing 1B	56	16	7
CABR3752	Business Research Methods	56	16	7
CAFE3752	Financial Accounting 2B	56	16	7
CAAM3752	Management Accounting 2B	56	16	7
CATP3752	Taxation 1B	56	16	7
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year</b>	<b>560</b>	<b>160</b>	
<b>Year 4</b>	<b>Semester 1</b>			
CAUA3871	Auditing 2	56	16	8
CAFE3871	Financial Accounting 3A	56	16	8
CAMF3871	Financial Management A	56	16	8
CAMT3870	Mini Thesis	56	16	8
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Semester 2</b>			
CAFE3872	Financial Accounting 3B	56	16	8
CAMF3872	Financial Management B	56	16	8
CAFR3872	Financial Reporting and Accounting Ethics	56	16	8
CAMT3870	Mini Thesis	56	16	8
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total year</b>	<b>448</b>	<b>128</b>	
	<b>Total course</b>	<b>2 016</b>	<b>576</b>	



Year 4

Semester One		Semester Two	
<b>AFE3471</b>	Financial Accounting III	<b>AMF3472</b>	Financial Management
<b>AUA3471</b>	Auditing II	<b>AFE3472</b>	Financial Accounting III
<b>ABF3471</b>	Business Finance	<b>AUA3472</b>	Auditing II
<b>ACT3471</b>	Comparative Taxation	<b>AAM3472</b>	Management Accounting III

Pre-requisites

Year 4

<b>AFE 3471/2</b>	Financial Accounting III	<b>AFE 3351/2</b>	Financial Accounting II
<b>AUA 3471/2</b>	Auditing II	<b>AUA 3351/2</b>	Auditing I
<b>ABF 3471</b>	Business Finance	<b>AFE3351/2</b>	Financial Accounting II
<b>ACT 3471</b>	Comparative Taxation	<b>ATP3351/2</b>	Financial Accounting II
<b>AMF 3472</b>	Financial Management	<b>AFE3351/2</b>	Financial Accounting II
<b>AAM 3472</b>	Management Accounting III	<b>AAM3351</b>	Management Accounting II

Syllabi

**Module title:** Auditing 1A  
**Code:** CAUA3751  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A and 1B

**Module description:** The detailed contents are as follows: To introduce students to the basic audit theory and audit practice. This includes auditing concepts and approaches as well as general accepted auditing standards. Topics to include: The need for Auditors, The role of Auditing in Corporate Management (as per the King Reports on corporate governance), The History and development of the Audit Profession, Procedures to regulate the profession and to set standards (Including SAAS 100, 200 and Code of Professional Standards), The Duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and error ( Auditors Act S 20), Fundamental Auditing, Concepts like: Audit Assurance (SAAS 120, 200, 240, 250); Audit Evidence (SAAS 500), Audit Materiality and Risk (SAAS 320, 400); Internal Control (SAAS), 400); Different Audit Approaches, Quality Control for Audit work (SAAS 220); Documentation in an Audit Assignment (SAAS 230); An overview of the different, stages of an Audit (Planning (SAAS 210, 300, 310); Accumulation and evaluation of audit evidence and completion of the audit (SAAS 200, 240, 320, 400, 500, 700); Reporting on the audit of the Financial statements (SAAS 700).

**Module title:** Auditing 1B  
**Code:** CAUA3752  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A & 1B

**Module description:** The detailed contents are as follows: This course introduces students to the performance of the audit process. Topics include: Fundamental Identification and Formulation of Audit Objectives, Tests of Control General principals & In an elementary computerized data processing system (SAAS 400), The use of an overall audit plan, The audit of the income/Expense cycle, The audit of the Purchase/payments cycle, The Audit of the Inventory Cycle, The Audit of the Sources of Finance, The Audit of the Provision of Finance.

**Module title:** Auditing 2  
**Code:** AUA3871  
**NQA level:** 16  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAUA3751/2 Auditing 1A & B

**Module description:** The detailed contents are as follows: This course introduces students to the environment of an audit practice, the advanced theory of auditing and legal aspects of audit practice (covering all the Namibian Auditing Standards) and carrying out of the audits. Topics to include: Revision of most important Audit terminology (including Audit evidence which includes sampling procedures, Audit materiality and Audit risk), Detailed coverage of the audit process: Planning (including the overall audit plan and audit program (SAAS210), Analytical procedures in the planning of an audit (SAAS520), Related parties (SAAS550), Initial engagements: opening balances (SAAS510) and Using the work of another auditor (SAAS600), Performing of the Audit process: Fieldwork of the cycles (Revenue/receipts cycle (including the work of internal auditors (SAAS610) and Management representations (SAAS580), Purchase payments together with Monetary unit sampling, Inventory (including Estimation sampling for variables and SAAS620 "Using the work of an expert"), financial cycle (including SAAS540 "Audit of Accounting Estimates") Students should be shown how to deal with more advanced auditing problems than was covered in the third year. Completion of the audit and reporting and reporting (Subsequent events (SAAS560), Going concern (SAAS570), Contingent liabilities, General review and evaluation (SAAS520). Reporting (SAAS700, 710) also reporting on other African Auditing Standards, Legislation of relevance to the auditor), The Public Accountants' and Auditors' Act 80 of 1991 (Outline,, interpretation, application and administration of the public accountants' and auditors act, Registration, Practice and Offences, Powers and duties of Auditors). Company Legislation conversions, Formation of companies, Share capital and shares, offering of shares and the prospectus, administration, Directors, Remedies of Members, Auditors, Accounting and Disclosure, Take-over, Reorganizations and regulation of securities, Winding up and Judicial Management) Close corporation Legislation (Formation, Registration, Deregistration and Conversion of CC, Membership, Internal and external Relations, Accounting, Disclosure and the Legal Requirements Applicable to the Accounting Officer, Liability of Members and Others.

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**Module title:** Basic Macroeconomics  
**Code:** CEMA3572  
**NQA level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description:** This course introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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**Module title:** Basic Microeconomics  
**Code:** CEMI3571  
**NQA level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description:** Economics is the study of how society allocates scarce resources to satisfy the wants of its members for goods and service. As such, it is a subject concerned with issues of both efficiency and equity. An efficient economy gets the most it can from its scarce resources; an equitable economy fairly distributes the benefits of its resources among its members. Is the economy efficient? Is the economy fair? The course is aimed at introducing students to key concepts used in microeconomics and facilitates a basic understanding of the economic phenomena. The course is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity serves as preparation students for further study of the disciplines within the economics field. Course content includes: an introduction to microeconomics, demand and supply, market structures, Factor markets and introduction to international trade.

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**Module title:** Business Mathematics  
**Code:** CBCM3579  
**NQA level:** 5  
**Contact hours:** 4 lectures per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous Assessment (50%) (Minimum 2 tests and 1 assignment)  
Examination (50%): 1 x 3 hour paper),  
**Prerequisites:** None

**Module Description:** The module is designed to give students an overview of various business mathematical calculations and topics and to enable them to solve business related problems. The topics to be covered are number and systems, rates, ratios, percentages, measurement and mensuration, equations and inequalities, and introduction to algebra.

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**Module title:** Business Research Methods  
**Code:** CABR3752  
**NQA level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment

Examination (50%): 1 x 3 hour paper  
None

**Prerequisites:**

**Module description:** This course introduces students to business research and report writing with a focus on the nature of research in business management, accounting and finance disciplines. The detailed contents are as follows: Introduction to research, research in business, the role and types of research, Problem identification and problem statements, literature review, Hypothesis construction, and writing research proposal, Ethics in research, Measurement: Defining "measurement", types of measurement (nominal, ordinal, interval, ratio), Measurement concerns (reliability, validity), Measuring Complex Variables, Research design, primary and secondary data sources, data collection, questionnaire construction, Sampling theory and Procedures: Sampling basics, Non-probability samples, Probability samples, Multi-stage sampling, Factors affecting sample size, Margin of error (confidence intervals), Data analysis: the role of parametric and non-parametric statistics, Types of statistics (descriptive, inferential), correlation and regression, Types of analysis (univariate, bivariate, multivariate) Hypothesis testing, Interpretation and presentation of research findings: written and oral presentations

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**Module title:** Business Statistics A  
**Code:** CABA3631  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CBCM3579 Business Mathematics

**Module description:** The detailed contents are as follows: This course introduces the students to the fundamental of statistics. Topics include: Data and Statistics, Collection of data, Presentation of data, Frequency distributions, Scatter diagrams and Cross tabulations, Measures of central tendency, Measures of dispersion/variation, Probability theory and Probability distributions(Binomial, Poisson, Exponential and Normal).

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**Module title:** Business Statistics B  
**Code:** CABA3632  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CBCM3579 Business Mathematics

**Module description:** The detailed contents are as follows: This course introduces the students to the fundamental of statistics. Topics include: Sampling and Sampling distributions, Interval Estimation, Hypothesis Testing (mean and proportion), Inferences about population variances, Tests of goodness of fit and independence, Simple linear regression and index numbers.

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**Module title:** Commercial Law A  
**Code:** CACL3631  
**NQA level:** 6  
**NPSC:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Pre-requisite:** None

**Module description:** The detailed contents are as follows: Introduction to the theory of law, the definition of the concept of "law", the various sources of Namibian law, customs, legislation (statute), common law etc as sources of Namibian law, direct and indirect sources of law, the various divisions of our law, the administration of justice in Namibia, the hierarchy of the Namibian courts, the general principles of natural justice the "audi alteram partem rule", the law of contract, definitions of a contract and the requirements for the conclusion of a valid contract: consensus, contractual capacity, lawfulness, possibility of performance, formality, termination of contractual relations: agreement, setoff, death, insolvency, suppressing impossibility etc, various forms of breach of contract: mora creditoris, mora debitoris, defective performance, prevention of performance, repudiation, remedies for breach of contract, specific performance as a remedy for breach of contract and other potential remedies available to an aggrieved party.

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**Module:** Commercial Law B  
**Code:** CACL3632  
**NQA level:** 6  
**NPSC:** N/A  
**Contact hours:** 4 lecture hour per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:** The objective of this course is to introduce students to special contracts generally encountered in practice and understand the requirements for the creation of special contracts. The detailed contents are as follows; Special contracts, deed of Sale, The essentialia for the creation of a contract of purchase and sale. Establishment of the price to the merx (things) and intentions to buy and sell. Lease agreements, obligations of the parties to a lease agreement "Huur gaat voor koop rule" Negotiable instruments, Definitions of a negotiable instrument and the requirement of a negotiable instrument. The parties to a negotiable instrument. Type of negotiable instrument. Credit Agreements, Hire- purchase agreements, Formation of a credit agreement. The consequences of a credit agreement. Labour Law The employment contract: definition and the parties thereto, The duties of the employer and employee after conclusion of the employment contract. Termination of the contract of employment. Various forms of business enterprise.

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**Module title:** Company Law and Practice  
**Code:** CACP3751  
**NQA level:** 7  
**National Professional Standard Competence:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisite:** CACL3631/2 Commercial Law A & B

**Module description:** The detailed contents are as follows: Acquisition of legal personality, types of companies, the inceptions of a company and its constitutive documents (memorandum and articles of association). Capacity and representation of a company (ultra vires doctrine, turquand rule etc). Members and the register of the company. The share capital of a company, various classes and types of shares, voting rights attached to shares, reduction of share capital. The transfer of shares, the transferability of shares, limitations in terms of articles of shareholders agreements. Transmission of shares on death or insolvency. Offer of shares and the prospectus. Offers in the primary market and secondary markets. Liability for untruths in the prospectus and sanctions to be imposed in terms of company legislation. General meetings, annual general meetings, and convening of meetings. Directors, the legal position of director and the board of directors. Annual financial statements. Majority rule and protections of minority interest. Reorganization, arrangement and compromises. Judicial management and liquidation of companies. Dissolution and de-registration of companies.

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**Module title:** Computer Literacy  
**Code:** UCLC3409  
**NQF level:** 4  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 2 lecture per week for 14 weeks  
**Credits:** 8  
**Module assessment:** Continuous assessment 100% contribution to final mark: 2 practical tests 50% 2 theory tests 50%  
**Prerequisites:** None

**Module description:** The aim of this module is to equip the student through hands-on experience with the necessary skills to use applications software such as Word processing, Spreadsheets, Database, Presentations and communications packages for increasing their productivity in an education and training environment.

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**Module title:** Computerized Accounting Systems  
**Code:** CAIS3652  
**NQA level:** 6  
**National Professional Competencies:**  
**Contact hours:** 4 hours per week for 14 weeks  
**Credit:** 16  
**Module assessment:** Continuous assessment 50%, two tests and one assignment. Examination (50%): 1 x 3 hour paper.  
**Prerequisites:** UCLC3409 Computer Literacy, CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: Conceptual foundation of Accounting Information Systems (AIS), Control and auditing AIS, Methodologies for the development of AIS, Systems Development Life Cycle (SDLC), Practical application of computerized accounting principles. Students will apply the AIS functions to the overall Management Information System. Set up a company from scratch, Debtors accounts, Creditors accounts, General ledger, Prepare invoices, Purchase orders, Cashbook – using cheque counterfoils, cash and cheque receipts, deposit slips, bank statements (current account), Petty cash vouchers, Petty cash register, Bank Reconciliation statement. Prepare budgets, process payroll, prepare quarterly payroll taxes and much more. Draw - up financial statements and other financial reports. Software will be utilized to make business decisions, using of computer spreadsheets and modern accounting packages as a tool in decision making.

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**Module title:** English Communication and Study Skills  
**Code:** ULCE3419  
**NQA level:** 4  
**National professional standard competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks

<b>Credits:</b>	16
<b>Module Assessment:</b>	Continuous assessment (60%) 2 tests (reading and writing) 2 reading assignments 1 oral presentation Examination (40%): 1 x 3 hour examination paper
<b>Pre-requisites:</b>	None

**Module description:** This module is aimed at assisting students in the development of their reading, writing and speaking and listening skills, in order to cope with studying in a new academic environment and in a language which may not be their first language. The module also focuses on study skills that students need throughout their academic careers and beyond. The module serves as an introduction to university level academics, where styles of teaching and learning differ from those at secondary schools in that more responsibility is placed on the student. The module therefore, focuses on the skills that students need throughout their academic careers and beyond.

<b>Module title:</b>	English for Academic Purposes
<b>Code:</b>	ULEA3519
<b>NQA level:</b>	5
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 periods per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (60%) 2 tests (reading and writing), 1 academic written essay, 1 Oral presentation Examination (40%) 1x3 hours examination paper
<b>Prerequisites:</b>	None

**Module description:** This module develops a student's understanding, and competencies regarding academic conventions such as academic reading, writing, listening and oral presentation skills for academic purposes. Students are required to produce a referenced and researched essay written in formal academic style within the context of their university studies. Students are also required to do oral presentations based on their essays. The reading component of the course deals with academic level texts. This involves students in a detailed critical analysis of such texts. The main aim is therefore, to develop academic literacy in English.

<b>Module title:</b>	Fundamentals of Accounting A
<b>Code:</b>	CAFE3511
<b>NQA level:</b>	5
<b>National Professional Standards Competencies:</b>	
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	None

**Module description:** The detailed contents are as follows: Introduction to the basic principles of accounting – nature and function of accounting and accounting theory, financial position and financial result, single and double entry systems; treatment of incomplete records, collecting and processing accounting data, the accounting cycle, journals, trial balance, introduction to VAT, pre- and post-trial balance adjustments, closing-off procedures, the financial result of service and trading entities, inventory systems, preparing financial statements for a sole proprietorship.

<b>Module title:</b>	Fundamentals of Accounting B
<b>Code:</b>	CAFE3512
<b>NQA level:</b>	5
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	None

**Module Description:** The detailed contents are as follows: Introduction to the framework for the preparation and presentation of financial statements (FRW), financial position, financial performance, determining profit and preparing financial statements, accounting for current and non-current assets – cash and cash equivalents, trade and other receivables, inventory, property, plant and equipment and other non-current assets, accounting for current and non-current liabilities, financial statements of non-profit organisations.

<b>Module title:</b>	Financial Accounting 1A
<b>Code:</b>	CAFE3631
<b>NQA level:</b>	6
<b>National Professional Standards Competencies:</b>	N/A
<b>Contact hours:</b>	4 lecture hour per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper

**Prerequisites:** CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** The detailed contents are as follows: Review of business entities financial reporting: financial statements of partnerships – establishment of a partnership, financial statements, admission and/or retirement of a partner, dissolution, insolvent partner, piecemeal liquidation, close corporations – formation and operation, taxation, deregistration and liquidation, accounting records and financial statements, branches, manufacturing cost statements, preparing the income statement of manufacturing enterprises, introduction to companies – formation, share and debenture transactions, conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.

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**Module title:** Financial Accounting 1B  
**Code:** CAFE3632  
**NQA level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks.  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3511/2 Fundamentals of Accounting A & B

**Module description:** This module is an introduction to company annual financial statements in accordance with the Companies Act, 1973, as amended and IFRS (International Financial Reporting Standards). The detailed contents are as follows: The framework for the preparation and presentation of financial statements (FRW) – underlying assumptions, definitions of assets, liabilities, equity, income, expenses, recognition of the elements of financial statements, preparation and presentation of financial statements (IAS1), (specific reference to auditors', directors' and other reports), cash flow statements (IAS7), analysis and interpretation of financial statements.

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**Module title:** Financial Accounting 2A  
**Code:** CAFE3751  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A & 1B

**Module description:** The purpose of this module is to introduce the students to intermediate aspects of financial accounting and to explain the recognition, measurement and disclosure of various items in the annual financial statements in accordance with IFRS (International Financial Reporting Standards). The detailed contents are as follows: revenue (IAS18), accounting policies, changes in accounting estimates, and errors (IAS8), related party disclosures (IAS24), earnings per share (IAS33), property, plant and equipment (IAS16), inventories (IAS2), provisions, contingent liabilities and contingent assets (IAS37), events after balance sheet date (IAS10), intangible assets (IAS38)

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**Module title:** Financial Accounting 2B  
**Code:** CAFE3752  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A & B

**Module description:** The detailed contents are as follows: International Financial Reporting Standards (IFRS) – Impairment of assets (IAS36), investment property (IAS40), non-currents assets held for sale and discontinued operations (IFRS5), borrowing costs (IAS23), segment reporting (IAS14), Introduction to group financial statements consolidated and separate financial statements (IAS27) – business combinations (IFRS3), definitions, consolidation at and after date of acquisition, intragroup transactions, preference shares and dividends, sundry aspects.

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**Module title:** Financial Accounting 3A  
**Code:** CAFE3871  
**NQA level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3751/2 Financial Accounting 2A & 2B

**Module description:** The detailed contents are as follows; Group statements: interim acquisition, complex groups, insolvent subsidiaries, non-consolidated subsidiaries, investments in associates (IAS28), interests in joint ventures (IAS31), change in the nature and extent of control, income tax (IAS12), construction contracts (IAS11), leases (IAS17), employee benefits (IAS19).

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**Module title:** Financial Accounting 3B  
**Code:** CAFE3872  
**NQA level:** 8  
**National Professional Standards Competencies:**  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3751/2 Financial Accounting 2A & 2B

**Module description:** This course deals with more advanced aspects of financial accounting such as issues currently confronting accounting professionals.

The detailed contents are as follows: International financial reporting standards (IFRS), consolidated cash flows (IAS7), foreign operations, effects of changes in foreign exchange rates (IAS21), financial instruments – disclosure (IFRS7), presentation (IAS32), recognition and measurement (IAS39), capital reconstruction schemes, liquidations, mergers and acquisitions, accounting theory and practice relating to government and non-profit organizations.

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**Module title:** Financial Management A  
**Code:** CAMF3871  
**NQA level:** 8  
**National Professional Standards Competencies:** NA  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** The detailed contents are as follows: This course examines the role of the finance function in the firm. The detailed contents are as follows; Financial statements analysis – ratio analyses, Du Pont Identity, sources and uses of cash, standardised financial statements, Time value of money – present and future values, discounted cash flow valuation, Risk and return – basics, returns, capital market efficiency, Capital asset pricing model and portfolio theory – expected returns and variances, portfolios, systematic and unsystematic risk, diversification and portfolio risk, Beta, security market line, Capital budgeting – Net present value, payback rule, discounted payback rule, average accounting return, internal rate of return, profitability index, project cash flows, incremental cash flows discounted cash flow analysis, cost cutting proposals, replacing an asset, setting the bid price, evaluating equipment with different lives, Business valuation – nature and purpose of the valuation and financial assets, models for the valuation of shares, the valuation of debt and other financial assets, practical considerations in the valuation of shares, Cost of capital – sources of finance and their relative costs, estimating the cost of equity, estimating the cost of debt and other capital instruments, estimating the overall cost of capital, capital structures theories and practical considerations.

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**Module title:** Financial Management B  
**Code:** CAMF3872  
**NQA level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** The detailed contents are as follows: Working capital management – nature, elements and importance of working capital, management of inventories, accounts receivables, account payables and cash, determine working capital needs and funding strategies, Business finance – source of, and raising short-term finance, long-term finance, internal sources of finance and dividend policy, gearing and capital structure considerations, finance for small and medium-size entities, Advanced investment appraisals – non-discounted cash flow techniques, discounted cash flow techniques, allowing for inflation and taxation in discounted cash flows, adjusting for risk and uncertainty in investment appraisal, specific decisions such as lease vs. buy, asset replacement, capital rationing, international investment and financing decisions, Mergers and acquisitions – valuation of acquisitions and mergers, financing acquisitions and mergers, Risk management – nature and types of risk and approaches to risk management, exchange rates differences and interest rates fluctuations, foreign currency risk and hedging.

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**Module title:** Financial Reporting and Accounting Ethics  
**Code:** CAFR3872  
**NQL Level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFÉ3751/2 Financial Accounting 2A & 2B

**Module description:** The detailed contents are as follows: Financial reporting and accounting theory, Preparation and presentation of financial statements, Preparation of qualitative disclosures for annual reports including director's report, New trends in financial reporting and corporate governance, Introduction to ethics for accountants and auditors, Accounting ethics and financial reporting, Case studies in ethical decision making related to accounting, tax and auditing matters, Managing ethical dilemmas

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**Module title:** Management Accounting 1A  
**Code:** CAAM3651  
**NQA level:** 6  
**National Professional Standards Competencies:** N.A.  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** This course is designed to introduce students to the concepts, techniques and application of cost and management accounting. The focus is on accumulating cost information and preparing reports that help managers in decision making. The topics include cost systems design and cost accumulation, raw materials costs and stock management, labour costing and control, production overheads: budgeted, applied and actual, production overheads and service department cost allocation, direct and absorption costing models, job-order and process costing, activity-based costing.

The detailed contents are as follows: Introduction to Cost and Management Accounting: cost concepts and cost flows, cost behaviour and systems for recording and controlling costs, product and period costs, and prime and conversion costs, Material and labour costs: raw material costs and inventory management, inventory levels, purchasing and storage of inventory, selective inventory control techniques, payroll accounting and methods of compensation, individual and group incentive plans, fringe benefits, learning curves and cost estimation, Accounting for overheads costs: identification and coding of overheads, collection, allocation, apportionment and absorption of overheads, cost drivers and overhead costs, production, administration and marketing overheads, Job order costing: Contract costing: main features of contracts and types of contracts, cost calculation for contracts, methods of determining profit for incomplete contracts, contract cost accounts, Process Costing I: preparing cost of production reports, valuation of WIP and ending inventory, FIFO and average cost methods, equivalent production, normal and abnormal wastage, abnormal gain, Process Costing II: costing for joint and by products, short term decisions for joint products, spoilage, reworked units and scrap, Activity based costing: activity based costing defined, comparison between traditional and activity based costing systems, activities and transactions as cost drivers, strengths and weaknesses of activity based cost system

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**Module title:** Management Accounting 1B  
**Code:** CAAM3652  
**NQA level:** 6  
**National Professional Standards Competencies:** N.A.  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** The detailed contents are as follows: Absorption and variable costing: introduction to variable and absorption cost models, difference between variable and absorption costing methods, variable costing and cost behaviour, calculating profit under variable and absorption costing methods, reconciliation of profits under variable and absorption costing methods, Cost volume profit analysis: Marginal costing and cost volume profit relationships, assumptions of CVP analysis, components of CVP model, contribution margin and breakeven point for single and multiple products; formula and graphic methods, target profits and analysing effect of changes in sales price, quantity and mix, operating leverage, Budgeting and profit planning: budgeting and budgetary control, fixed vs. flexible budgets, master budget, and other functional budgets, budgets and performance evaluation, Cash budget and contemporary issues in budgeting: budgeting cash receipts and payments, investing idle cash or financing cash shortages, budgeting and human factor, budgetary slack and padding the budgets, participative budgets, zero base budgeting, Standard costing: development and utilization of unit standard costs and variance analysis, material, labour, overhead and sales variances, reconciling budgeted, standard and actual profits, Management reporting and decision making: relevant and differential cost analysis, strategic cost analysis and opportunity costs, application of cost information in decision making including make or buy, sale or process further, accepting special orders, cost and profit indifference points, adding or deleting product lines and sales mix, Responsibility accounting and segment reporting: Responsibility accounting and responsibility centres, Decentralization: degree, advantages and disadvantages, methods of evaluating segment performance

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**Module title:** Management Accounting 2A  
**Code:** CAAM3751  
**NQA level:** 8  
**National Professional Standards Competencies:** N.A.  
**Contact hours:** 4 hours per week for 14 weeks



<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	CAAM3651/2 Management Accounting 1A & 1B

**Module description:** The detailed contents are as follows: Determining prices and product profitability, Cost management, target costing and quality costing, product life cycle costing, Decisions under risk and uncertainty: Introduction and steps in decision making risk and probabilities, decision criteria under risk and uncertainty, decision trees, Constraint optimization and linear programming- theory and graphic method, components of linear programming and its uses, Formulating linear programming problems, Solving linear programming problems by graphical method, Linear programming – simplex method, surplus and artificial variables, Integer programming: integer programming, goal programming and non linear programming, difference between linear and integer programming, branch and bound method of integer programming, Transportation: Introduction and definitions basic assumptions of the transportation models, Solution to transportation problems: North West corner method, Lowest cost entry method, Vogel's approximation method, Degeneracy and transportation technique, Network analysis: PERT and CPM: Program evaluation and review technique: Network drawing, analysis, rescheduling project completion time, Critical path method, Assumptions of PERT and CPM, Queuing theory: Characteristics of a queuing line system and waiting line costs Single channel queuing model with Poisson arrivals and Exponential service times, Simulation: Introduction, advantages and disadvantages of simulation Monte Carlo simulation, simulation and inventory analysis

<b>Module title:</b>	Management Accounting 2B
<b>Code:</b>	CAAM3752
<b>NQA level:</b>	8
<b>National Professional Standards Competencies:</b>	N.A.
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper
<b>Prerequisites:</b>	CAAM3651/2 Management Accounting 1A & 1B

**Module description:** The detailed contents are as follows: Cost information and pricing decisions: Determining prices and product profitability, Cost plus pricing methods, Profitability analysis, role of product costs in pricing and product mix decisions; short-term and long-term pricing considerations, price-takers vs. price setters; selected cases on full cost pricing and its derivatives. Transfer Pricing: transfer pricing and divisional performance, transfer pricing for multi national corporations, dual transfer pricing, behavioural implications of transfer pricing. Performance measurement and contemporary issues in management accounting: Divisional performance management, Multi dimensional performance management, Performance measurement to performance management, Benchmarking and non financial performance measurement, cost tables and balance score card. Social responsibility and environment related management accounting: corporate social responsibility, identifying environmental costs and benefits, current initiatives in environment related management accounting and future opportunities. Outsourcing, sub contracting and supply chain management: value chain analysis and decisions regarding outsourcing and sub contracting, non financial considerations of outsourcing. Project planning and management: theory of risk return and quality, advanced aspects of capital budgeting, capital rationing, divisional and project cost of capital International dimension of capital budgeting, Strategic management accounting and small business: current situation analysis, performance analysis and non financial indicators. Throughput accounting and business process re engineering.

<b>Module title:</b>	Mini Thesis
<b>Code:</b>	CAMT3870
<b>NQA level:</b>	8
<b>National Professional Standards Competencies:</b>	N A
<b>Credits:</b>	32
<b>Module assessment:</b>	Continuous assessment (50%): Final assessment of research report (50%)
<b>Prerequisites:</b>	CABR3752 Business Research Methods

**Module description:** The objective of this module is to assess students' ability to conduct research in broader areas of business including accounting, auditing and finance. Students are expected to choose a topic and following the scientific research methods conduct the research and prepare a research report. This module provides students with an opportunity to develop research skills through completion of a minor research project. The topic must be empirical in nature, and can be an area of interest to the individual student within the context of their specialization. The detailed contents are as follows:

Students have to prepare a research proposal and get it approved from the supervisor. Conduct the research and write a brief report. The report must include: A clear identification of your policy issue and its importance or relevance to the welfare of society, a clear theoretical analysis of the issues involved, presentation of some type of empirical evidence and conclusion

<b>Module title:</b>	Principles of Management
<b>Code:</b>	CMPP3579
<b>NQA level:</b>	5
<b>National Professional Standards Competencies:</b>	
<b>Contact hours:</b>	4 hours per week for 14 weeks
<b>Credits:</b>	16
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (1x 3hour examination paper)
<b>Prerequisites:</b>	None.

**Module description:** This is an introductory module in Business Management. Specific topics would include an introduction to business management and entrepreneurship, basic concepts of marketing, operations management, financial management and Human resources aspects that include different functions, such as planning, organizing, leading and controlling. An attempt for students to do case studies related will be made.

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**Module title:** Taxation 1A  
**Code:** CATP3751  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A and 1B

**Module description:** The detailed contents are as follows: Fiscal policy, definition of gross income, source, deemed source, receipts and accruals of a capital nature, specific inclusions, exemptions, general deduction formula, specific deductions, trading stock, dividends, foreign exchange.

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**Module title:** Taxation 1B  
**Code:** CATP3752  
**NQA level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 hours per week per 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** CAFE3631/2 Financial Accounting 1A and 1B

**Module description:** The detailed contents are as follows: Individuals, partnerships, companies, close corporations, farming operations, estates and trusts, co-operative societies, insurance companies, mining operations, VAT, tax administration.

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## C.8 Post Graduate Diploma in Internal Auditing (12PDIA)

### i. Objectives

- To train senior and middle level officers in current methods of Internal Auditing.
- To update staff on international trends in Internal Auditing.
- To empower senior and middle level officers who have B-degrees or equivalent qualifications and working experience.
- To provide practical tutorials using existing reports, financial statements and other legislative documents which staff use on a day-to-day basis.
- To expose various officers (who may have spent several years working in only one section of their workplaces without knowing the entire process of their results) to the overall structure of Accounting.
- To provide an interface between the theory and practice of Internal Auditing
- To open up avenues of further training to pursue careers in Professional Internal Auditing.
- To provide an opportunity to enter masters program for those who do not have a first degree with at least C grade average

### ii. Target group and size

The target group is Senior and Middle level Accountants, Auditors, Managers and Administrators. Fresh graduates willing to pursue career in above mentioned areas may also apply for admission

### iii. Admission requirement

- Applicants should be holder of A Bachelor degree in Accounting or related commercial disciplines of the University of Namibia or its equivalent. OR
- Those employed in public service in the areas related to accounting, auditing or finance, and a holder of a Bachelor degree from an institution of higher learning.

### iv. Assessment criteria

The assessment of the candidates will be based on the normal University regulations as follows:

- Continuous assessment 50%
- Final examination 50%
- Total 100%

Students must attend at least 80% of all lectures and the entire practical tutorial in order to be admitted to the final examination. Students write a 3 hour final examination in each module at the end of each semester. A student must pass all modules in order to graduate.

### v. Examination rules

Faculty examination rules are applicable.

### vi. Duration of the module

The Diploma is a 2-year programme, consisting of four semesters of fourteen (14) weeks each which will follow the university calendar. The program must be completed in 3 academic years.

### vii. Method of delivery

The delivery method will be face to face interaction during evening hours and may include seminar, group discussions, guest lectures etc.

### viii. Curriculum

Code	Module	Contact hours	Credits	NQF level
<b>1<sup>st</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CAAF4811	Accounting and Financial Systems	56	16	8
CAIA4831	Internal Auditing	56	16	8
CAPF4851	Public Financial Management	56	16	8
CAOM4871	Organisation and Management	56	16	8
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>2<sup>nd</sup> Semester</b>			
CAMA4812	Management Accounting	56	16	8
CAAP4832	Auditing Planning	56	16	8
CASM4852	Strategic Management	56	16	8
CADA4972	Documenting Audit Information & Reporting	56	16	9
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year 1</b>	<b>448</b>	<b>128</b>	
<b>2<sup>nd</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CAIS4811	Information Systems Auditing Role and Techniques	56	16	8
CAAR4831	Research Methods	56	16	8
CAIS4851	Information Systems Development & Project Management	56	16	8
CACG4971	Corporate Governance & Risk Management	56	16	9
	<b>Total</b>	<b>224</b>	<b>64</b>	

CAPW4872	Project	56	64	8
	<b>Total</b>	<b>56</b>	<b>64</b>	
	<b>Total for the year 2</b>	<b>280</b>	<b>128</b>	
	<b>Total for the program</b>	<b>728</b>	<b>256</b>	

## Syllabi

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**Module title:** Accounting and Financial Systems  
**Code:** CAAF4811  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** *Financial Reporting*; the use of the income statement to measure profit or loss, the layout of income statements for different types of organisations and interpretation of the information. Balance sheet, showing the capital employed/funds and net assets of an organisation, the layout of a balance sheet and the classification of assets and liabilities, capital, revenue income and expenditure, purpose and main contents of a published annual report, interpreting of a cash flow statement, the role of the external auditor in giving an opinion on the financial statements. *Concepts underlying the preparation of financial statement*; the role of accounting standards in regulating the preparation of financial statements, impact of adopting different accounting methods, choice of estimation techniques of provision for depreciation (the straight line and reducing balance methods and explanations of the benefits of each method), methods of calculating the cost of stock (the basis for valuation of stock as the lower of cost and net realisable value), accounting concepts: going concern, accruals (matching) and prepayments the accounting principles of relevance, reliability, understand ability, comparability, accounting adjustments when preparing financial statements: provision for depreciation, provision for doubtful debts,. Double entry and the presentation of ledger accounts, integrated computerised accounting system, risks of using the journal for correcting errors and making adjustments, the purpose of a trial balance.

**Module title:** Internal Auditing  
**Code:** CAIA4831  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** *Fundamentals of Internal Auditing*; Professional practices framework and the development of internal auditing, definition of internal audit and code of ethics, the focus and purposes of internal audit as outlined in the definition of internal audit, the key terms and requirements of the *Code of Ethics* and explains its purpose and role, professional auditing standards, the main components of the IIA's Professional Practice Framework, including attribute and performance standards and how these relate to the work of internal audit, development and focus of Internal Audit explains the purpose and historical role of internal audit, changing focus of internal auditing, the shift from an internal control focus to a risk-based auditing, the nature, objectives and types of control, the range of risk-based services that internal audit can provide, including control risk self-assessment, control education seminars/workshops, system development, business process reviews and compliance reviews, the need for internal audit to promote improvement opportunities for audit clients, the need for internal audit to provide assurance on the adequacy of internal control and the methodology by which such assurance can be provided, developing an awareness of the circumstances in which the internal auditor can act as a consultant and how the results of such work can be used to provide assurance, the role and responsibilities of key stakeholders in internal audit, including the audit committee, senior and operational management, and the ways in which internal audit can develop and sustain relationships with such stakeholders to an organisation's benefit, the importance of developing positive relationships with other audit and compliance functions, including external audit, regulatory bodies, quality, environmental and compliance functions, describes how internal audit can add value to the organisation.

**Module title:** Public Financial Management  
**Code:** CAPF4851  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

### Module description

The approach of Public Finance Fundamentals is to set a strong foundation for understanding public finance. The contents include: Public money and government • Defining money • Monetary and fiscal policy • Service provision based on revenue sources • Role players in government finance, The relationship between accounting and finance • Accounting and finance • Sources of income for government and inter government fund revenues (IGFR) • National, provincial and local government income and IGFR • Contemporary reforms to public financial management, Budget reforms and managing

**Module title:** Organisation and Management  
**Code:** CAOM4871  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Overview of different types of organisational structures in private, public and not-for-profit sectors, including functional, divisional, matrix, network, centralised/decentralised arrangements, characteristics of formal and informal organisations, alliances, partnerships and joint ventures, ways in which internal audit fits into different types of organisation, impact on management styles, management theories: the organisation as; a machine, scientific management, as organic system, contingency theory, a political system, power relations, a social system and cultural and human behaviour, styles of leadership; authoritarian, participative, delegating and consensual, role of training, coaching and mentoring, role of internal audit in developing individuals throughout the organisation, management of risks and adapt processes. *Applied Management and Change*; key processes in private, public and not-for-profit organisations, different levels of management and their contributions, including strategic, corporate, general and operational management, key concepts in the manufacturing of products and the provision of services, including just-in-time and business-to-business services contrasted with business-to-consumer, contribution of the following to business: quality marks, models, the business excellence model, total quality management, customer relationship management, management of change, including the tools and techniques used and the impact of change on individuals, teams and organisations, contribution of change management techniques to internal audit, the principles of project management and its value to organisations.

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**Module title:** Management Accounting  
**Code:** CAMA4812  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Explains the main purposes of management accounting, distinguishing between direct and indirect costs, fixed, variable and semi-variable costs, the role of cost centres in cost accounting, the use of absorption costing and the assumptions made in the allocation of overheads, the use of marginal costing for decision making, including the concept of contribution, marginal and absorption costing and explains when each is most appropriate to use, steps and assumptions in the budget setting process, the function of budgetary control and identifies the action to be taken when variances are identified (a knowledge of standard costing is *not* required), preparation of a cash budget (cash flow forecast) from given information and the identification of future funding needs based on the forecast financial and non-financial performance indicators to monitor performance, key features of capital investment appraisal techniques and how to undertake calculations using: net present value payback period accounting rate of return.

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**Module title:** Audit Planning  
**Code:** CAAP4832  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Purpose of audit planning, different types of plan, including strategic, annual, periodic and operational plans, strengths and limitations. Factors, which contribute to a strong control environment, importance of assessing the control environment as part of the planning process, risk-based audit planning, techniques used for gathering information, degree of reliance internal audit can place on the results of an organisation's risk management processes when planning the audit, activities prioritised according to risk. Types of circumstances and activities that can give rise to inefficiency, fraud and irregularity, the importance of determining audit resource and specialist needs. Micro audit planning. sources of material for audit assignment planning, including risk register, previous audit reports, organisational documentation and how to use them, the use of statistical data and analytical review in assessing and evaluating, likelihood and consequence of risks arising, audit scope and how the risk assessment exercise sets the boundaries or scope of the audit, audit objectives and the mitigating actions (risk strategies, including controls) that should be in place to ensure identified risks, are managed, the link between audit scope, audit objectives, mitigating actions (including controls) and test strategy within the planning process, how audit resources are determined as a result of the assignment planning process Explains how and with whom the audit brief should be agreed.

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**Module title:** Strategic Management

**Code:** CASM 4852  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Prerequisites:** None

**Module description:**

An overview of the dynamics of the organizational environment and how corporate governance and business strategies can be used to enable competitive advantage, value and sustainability. Ensure that: legal, ethical and economic responsibilities of corporate leaders are managed effectively, Corporate and business strategy is properly formulated, implemented and monitored, including performance management, Corporate and business strategy successfully exploits opportunities to create current and future value for all stakeholders The resources and capabilities of the organization are used and developed effectively to enable the achievement of strategy.

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**Module title:** Documenting Audit Information and Reporting  
**Code:** CADA4972  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Prerequisites:** None

**Module description:** Methods used to document information, including process diagrams, system notes, and control matrices, how and in what circumstances internal auditors would use the different methods, nature and purpose of different types of test, including walk-through, compliance and substantive testing and the circumstances, when appropriate to use them, purpose and use of statistical and non-statistical sampling methods, the use of CAATs as a sampling tool, evaluation of test results and the need to consider the significance of audit findings in terms of risk, Types of audit evidence and where each is appropriate in terms of underpinning audit findings.

*Audit Documentation;* the content and purpose of current and permanent audit files and the impact of data protection legislation on records. The content and purpose of the audit manual, importance and range of audit working papers in both manual and electronic formats.

*Reporting;* the different methods of reporting an audit assignment, including the formal written report with executive summary and detailed audit findings, the one page summary report, red/green/amber risk assessment reports and oral presentations and the circumstances when each is appropriate. Attributes of effective reporting, including format, style, timeliness. Logging and monitoring of the results of audit assignments. Key summary reporting procedures, including activity reports to the audit committee, performance management statistics and annual assurance reports.

*Quality assurance;* purpose and benefits of an independent or supervisory review and the monitoring of audit assignments, purpose and benefits of quality assurance procedures, role and purpose of benchmarking and the use of performance measures to compare performance between organisations and within the same organisation over time.

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**Module title:** Information systems Auditing Role and Techniques  
**Code:** CAIS4811  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Prerequisites:** None

**Module description:** Overview of information systems audit role and their objectives, the audit process, based on a general risk assessment of the organisation's information and computing use, formulation of an effective audit plan covering information systems topics and the production of audit programmes for each topic, the role of internal audit in relation to systems development, including the review of the development process and participation in systems under development, describing and evaluating the main audit uses of information systems and technology, explaining how each contributes to successfully delivering objectives: risk and control assessment, data interrogation and extraction, systems testing, audit automation. Summarising data forensics and how to secure and preserve evidence.

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**Module title:** Research Methods  
**Code:** CAAR4831  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Prerequisites:** None

**Module description:** Introduction to research, literature review, writing research proposals, basic statistics for research; formulating a research topic, research problem; literature review, validity and reliability, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis,

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**Module title:** Information Systems Development and Project Management  
**Code:** CAIS4851  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Explaining how an organisation benefits from effective project management and how it realises the benefits of business process change, summarising the risks associated with information systems projects and identifies mitigating controls, meaning of project methodologies, milestones and decision points, requirement of information by project stakeholders at each decision point, summarises the process for procuring and developing systems, the development controls and how the latter mitigate risk, different types of development, including incremental, prototyping and rapid application development, types of systems documentation, assessing the effectiveness of system design and explains the role of quality assurance, explains why an organisation would outsource facilities and identifies the risks and mitigating controls, identifying the main types of outsourcing, including bureau, application service provision, facilities management, maintenance, the use of service level agreements and methods of service measurement, the main stages of systems implementation, including system configuration, data migration and interfaces to legacy systems, and the risks and mitigating controls, comparison of the different types of post project and development process reviews, including post-implementation reviews and learning from experience.

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**Module title:** Corporate Governance & Risk Management  
**Code:** CACG4971  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Principles and development of Corporate Governance in public, private and not-for-profit sectors, historical developments and future trends, global influences and trends, key themes in governance failures and reputation crisis; unsound structure, suppression of information, poor risk management, insensitivity to stakeholders, organisational stewardship, characteristics of good governance in public, private and not-for-profit organisations, the role of a board and its sub-committees, the influence of external bodies and agencies on public, private sectors, not-for profit organisations, their shareholders and stakeholders, overview of the principles of risk management and risk assurance, risk appetite and risk management strategies, relationship to corporate governance, the structures and processes of (enterprise wide) risk management, risk types, operational, reputation, risk frameworks, how organisations manage risks; including tolerate, terminate, transfer or treat, controls as a means for managing risks, building of a risk-based audit work plan. Agency theory, the King Report on Corporate Governance principles/codes, Agency framework for evaluation of alternative corporate governance system

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**Module title:** Project  
**Code:** CAPW 4872  
**NQF level:** 8  
**National professional standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 64  
**Module assessment:** Proposal and progress of the work: 25%  
Project Report 50%  
Presentation: 25%

**Co- requisite:** Research Methods CAAR4831

**Module description:**

The objective of this module is to familiarize students with application of contents that they have learnt during first three semesters of this program. They are required to link theory to practice by careful selection of a topic of their interest, which in case of those already in employment may be related to their work responsibilities. Students have to choose a topic and organization for study of work related issues in the areas of accounting, auditing, finance with major focus on internal auditing and internal controls. The project work and report submitted should indicate candidate's independent ability to identify and investigate an issue in the above fields. Though it is not a thesis, candidates are expected to follow normal research procedures and write report in the format provided by the department. The report should be of approximately 40 pages. The students have to present the work done during a presentation in front of departmental staff and other audience.

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## **C.9 Master of Science in Accounting and Finance (12MSAF)**

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*This program consists of two major parts: core modules and a thesis. The program runs for two full years evening study.*

### **i. Objective of the Program:**

This programme is designed for graduates with a strong interest in accounting, finance and financial control. It offers participants advanced preparation for career development in accounting and finance and it also provides an excellent foundation from which to pursue research at Doctoral level. The target group includes finance managers and accountants who are responsible for the accounting and financial management of organizational resources. It is thus, appropriate for those aspiring to work as chief financial officers, management accountants, finance managers, financial analysts, fund managers, risk managers, controllers, internal auditors, regulators, market intermediaries and their assistants in the private and public sector or already in employment.

### **ii. Admission requirements**

1. A candidate must have
  - i. a Bachelor of Accounting or an equivalent degree from the University of Namibia or any other recognized institution of higher learning with at least a C grade average OR
  - ii. a good postgraduate diploma in business related fields from the University of Namibia or its equivalent.
2. A prospective student may be interviewed and assessed by the Department of Accounting before recommendation to the Postgraduate Studies Committee.

### **iii. Duration**

The Master of Science in Accounting and Finance cannot be obtained in less than two years of full-time study and must be completed in three academic years.

### **iv. Assessment and evaluation of students:**

1. For each taught semester module, there will be at least two pieces of work towards continuous assessment, involving tests, assignments, term papers or other forms of evaluation, and a three-hour final examination at the end of the semester.
2. A candidate must obtain a continuous assessment mark of 40% for admittance to the examination. The University of Namibia's regulations for postgraduate studies is applicable in respect of class attendance, examination, academic integrity, and the ranking achieved.
3. The examinations on each module will be moderated externally. The final mark will consist of the Continuous Assessment Marks (50%) and the examination (50%).
4. A student must pass all semester modules (including the thesis) to qualify for the M. Sc in Accounting and Finance. A student that fails a module must reregister in the next cycle. A student may only reregister for three modules. A student who failed more than two semester modules in a year will be discontinued from the programme
5. A student must pass all coursework examinations before proceeding to the thesis.
6. A student must submit a research proposal at the beginning of the first semester in which he/she is required to write the thesis. The student should present the proposal to a Departmental Seminar consisting of other class members and departmental staff. The Department will assign a supervisor to each student. The supervisor (internal examiner) and one external examiner will evaluate the thesis.
7. The degree of "Master of Science in Accounting and Finance" will be conferred upon a student on successful completion of all the requirements outlined above.
8. The University of Namibia's Postgraduate Studies rules and regulations shall apply in all cases where they are not stipulated in this programme.

### **v. Mode of delivery**

The Master of Science in Accounting and Finance is a face to face evening programme. Teaching includes lectures, discussions, case analyses, student presentations, group projects, computer simulations, and guest speakers from industry and government.



vi. Curriculum

Code	Module	Contact hours	Credits	NQF level
<b>1<sup>st</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CAAF5910	Advanced Financial Accounting	56	24	9
CAAM5931	Advanced Management Accounting	56	24	9
CAII5951	International Investment and Finance	56	24	9
	<b>Total</b>	<b>168</b>	<b>72</b>	
	<b>2<sup>nd</sup> Semester</b>			
CAAF5910	Advanced Financial Accounting	56	24	9
CACF5932	Corporate Financial Analysis and Valuation	56	24	9
CAAR5952	Advanced Research Methods	56	24	9
	<b>Total</b>	<b>168</b>	<b>72</b>	
	<b>Total for the year 1</b>	<b>336</b>	<b>144</b>	
<b>2<sup>nd</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CADR5931	Derivatives and Risk Management	56	24	9
CAAP5951	Advanced Public Sector Accounting	56	24	9
CAAC5971	Auditing and Corporate Governance	56	24	9
	<b>Total</b>	<b>168</b>	<b>72</b>	
	<b>2<sup>nd</sup> Semester</b>			
CATH5972	Thesis		80	9
	<b>Total</b>		<b>80</b>	
	<b>Total for the year 2</b>	<b>168</b>	<b>152</b>	
	<b>Total for the program</b>	<b>504</b>	<b>296</b>	

A student who has done any of the modules included in this curriculum at Masters Level may be exempted from a maximum of two modules, subject to recommendation by the HOD and approval by the Registrar according to the University exemption regulations. Holders of the post graduate diploma in internal auditing from the University of Namibia will be eligible for exemption for auditing and corporate governance module.

## Syllabi

<b>Module title:</b>	Advanced Financial Accounting
<b>Code:</b>	CAAF5910
<b>NQF level:</b>	9
<b>National professional standards competencies:</b>	N/A
<b>Contact hours:</b>	4 lecture hours per week for 28 weeks
<b>Credits:</b>	48
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment per semester Examination (50%): 1 x 4 hour paper
<b>Prerequisites:</b>	None

**Module description:** Overview of accounting in Namibia, Namibian accounting framework including the accounting bases and general principles, accounting standards and guidelines; recognition and measurement, reporting and disclosure requirements, the accounts of companies and public corporations, International Financial Reporting Standards (IFRS) for share based payment, business combinations, financial instruments: disclosures, operating segments and International Accounting Standards (IAS) for inventories, statement of cash flows, accounting policies, changes in accounting estimates and errors, events after the reporting period, construction contracts, income taxes, property, plant and equipment, leases, revenue, employee benefits, accounting for government grants and disclosure of government assistance, the effects of changes in foreign exchange rates, borrowing costs, related party disclosures, accounting and reporting by retirement benefit plans, consolidated and separate financial statements, investments in associates, interests in joint ventures, financial instruments: presentation, earnings per share, interim financial reporting, impairment of assets, provisions, contingent liabilities and contingent assets, intangible assets, financial instruments: recognition and measurement and investment property. The structure of Accounting Theory, traditional and regulatory approaches of formulation of accounting theory, Developing accounting policies to meet an entity's reporting requirements, implications of changes in accounting regulation on financial reporting, preparation of published accounts and annual reports, financial reports and reporting requirements and regulations, accounting for future contracts, changes in capital structure, operating and financial review (OFFR), reporting requirements of small and medium entities (SMEs)

Environmental and social accounting issues, differentiating between environmental measures and environmental losses, capitalization of environmental expenditure, and the recognition of future environmental costs by means of provisions, the Global Reporting Initiative: non-financial measures of environmental impact, social and environmental issues in the conduct of business and ethical behaviour, EMAS and ISO14000, human resource accounting, overview of taxation regulations and practices: sources of tax rules (e.g. domestic primary legislation and court rulings, practice of the relevant taxing authority, supranational bodies, such as SADC, SACU and other international tax treaties), international taxation, accounting treatment of taxation and disclosure requirements under IAS12.

**Module title:** Advanced Management Accounting  
**Code:** CAAM5931  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Managerial accounting and the business environment, information for management planning and control, standard costing and budgetary control, cost behaviour and decision making, statistical analysis of costs and cost drivers, relevant information for decision making, linear programming and transportation method, joint and by-product costing, pricing policy, current management accounting practices including ABC, JIT, Target costing, Kaizen costing, BSC, TQM, value chain analysis and strategy, and customer profitability and cost analysis; performance evaluation including EVA and transfer pricing, long-term investment decisions and case studies in Managerial Accounting.

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**Module title:** International Investment & Finance  
**Code:** CAII5951  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description (content):** International Financial Institutions, International Money and Capital Markets, financial instruments and indicators, analyzing and decision-making related to international business, evaluating the chances of entering money markets, environmental and organizational factors that influence the business of multinational corporations (political, cultural, legal and economic environments), the role of international commerce unions in trading transactions, international strategies, international task management (marketing, production, accounting, financing, human resources); Foreign Exchange rate changes, offshore financing, external vs domestic borrowing options, and interest rates and currency swaps.

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**Module title:** Corporate Financial Analysis and Valuation  
**Code:** CACF5932  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description (content):** The module is intended to provide practical valuation tools for valuing a company and its securities. The module will also provide students with advanced skills in financial modelling. Excel will be utilized as a tool for understanding and practicing financial statement analysis and valuation, including the creation of forecast income statements and balance sheets. A brief summary of topics includes: models of shareholder value and a comparison of accounting approaches and discounted cash flow approaches to valuation; the analysis of the firm's profitability, growth, and value generation as a means of testing the quality of financial reports; the forecasting of earnings and cash flows; analyses for financial strategy, planning, and valuation; analysis of risk; and the determination of price/earnings and market-to-book ratios. A framework for business analysis, business strategy analysis, the company and its industry, accounting analysis, financial analysis, valuation or prospective analysis; other factors affecting valuation; valuation of business under special situations; business valuation models, cash flow valuation, free cash flow valuation, application of financial statement analysis and valuing new economy.

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**Module title:** Advanced Research Methods  
**Code:** CAAR5952  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment and a research proposal to be evaluated by the departmental committee.  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** Introduction to the procedures, techniques, standards, and resources for conducting research in accounting and finance; basic statistics for research; formulating a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions and hypotheses, research designs, sampling; data collection methods and measurement of outcomes; data analysis and

interpretation of results hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis, advanced topics on financial modelling, multi co-linearity, and nonparametric analysis.

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**Module title:** Derivatives and Risk Management  
**Code:** CADR5931  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** The module introduces the principles of no-arbitrage and the resulting arbitrage pricing theory (APT). Implementations of capital asset pricing model (CAPM) and APT in the form of single-index and multifactor models of returns are discussed. A treatment of the efficient market hypothesis and its implications for e.g. active and passive portfolio management concludes this part of the module. The equilibrium pricing implications of portfolio theory are embodied in the CAPM. The theoretical foundations of CAPM and its variations are studied and analyzed in the light of the model's performance in recent empirical tests.

In the part on fixed income securities, valuation and bond pricing are discussed as well as term structure relationships and bond portfolio management, including duration analysis and immunization.

The module's treatment of derivative securities covers options, futures, swaps and convertible securities. The Black-Scholes model is studied along with the relevant parity-relationships for futures and forwards. Certain emphasis is placed on the creation of synthetic securities and the construction and maintenance of various hedging strategies for both portfolios and individual securities using different derivatives.

The last part concerns performance measurement and international diversification. The former topic deals with the evaluation of managed portfolios in terms of risk and return. Performance attribution and style analysis are also included. The latter topic covers international investments and its risks and opportunities.

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**Module title:** Advanced Public Sector Accounting  
**Code:** CAAP5951  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description:** The nature of public sector accounting, government accounting and accountability instruments in Namibia, bases of government accounting, Budgeting and budgetary control, understanding cost behaviour, capital budgeting, investment appraisal and long-term financing, managing short-term resources and obligations, accountability and control, accounting for central and local governments, state owned enterprises (SOEs) and parastatals; financial statement analysis, financial condition analysis; public sector auditing; the International Public Sector Accounting Standards (IPSAS).

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**Module title:** Auditing and Corporate Governance  
**Code:** CAAC5971  
**NQF level:** 9  
**National professional standards competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper  
**Prerequisites:** None

**Module description (content):** An overview of auditing, materiality and risk, internal control, methodologies of examining financial statements, reporting, auditing IT systems; GAAS: Audit planning, working papers and audit cycles; audit opinions, legal aspects of auditing, Auditors' Statement of Professional Ethics; Auditing Computerized Accounting; Historical development of the system of corporate governance, Agency theory, the King Report on Corporate Governance principles/codes, Agency framework for evaluation of alternative corporate governance system; Business Ethics, earnings management and window dressing, executive compensation; The professional and ethical duty of the accountant, Professions and the public interest Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behaviour The position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees; Disclosure of information, and Rights of Shareholders; Case studies relating to auditing and corporate governance.

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**Module title:** THESIS  
**Code:** CATH5972  
**NQF level:** 9  
**National professional standards competencies:** N/A

**Credits:** 80

**Module assessment:** Thesis will be evaluated by one internal and one external examiner. The quality of the thesis will be judged on the extent to which the candidate follows UNAM's rules and regulations that govern thesis writing

**Prerequisites:** Successful completion of all taught modules

**Module Description:** A student, who successfully completed the module work, shall undertake research in an approved topic in accounting and/or finance. On approval of proposal, students conduct the research and write a report according to UNAM post graduate studies committee (PGSC) requirements. Through the guided development of a research paper, participants learn to identify a research topic, to formulate research questions, to undertake a literature study, to collect and analyze relevant data, and to develop a written sustained argument linking theory and evidence.

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## D DEPARTMENT OF ECONOMICS

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### D.1. BACHELOR OF ECONOMICS (B.ECON.) [12 BECN]

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#### i. INTRODUCTION

The Economics Department of the Faculty of Economics and management Science has used the curriculum review process to strengthen its offering of a Bachelor of Economics degree that offers students rigorous training in the analytic tools of economics, and the opportunity to apply these to a wide variety of economic issues. In order to have an intellectually challenging degree that develops powers of logical analysis, the quantitative sequence of the program has been boosted by adding a number of Mathematical economics and Econometric modules. The Research component has also been restructured to give it a more Economics focus and orientation. More time will now be devoted to writing and reporting, so as to improve the writing and research skills of students.

The Economics degree its graduates are much in demand from government and business employers. The four-year degree is built around two sequences that run through all years in the degree. The core economics sequence consists of semester length microeconomics and macroeconomics courses in two of the four years. It offers insight into the ways in which businesses are structured and compete, the ways in which households and individuals make decisions and interact, and the role of government in providing public goods and regulating the market sector. The second sequence consists of two semester modules in quantitative methods: mathematical economics in the first, second and third year, three modules in econometrics taken at second and fourth year and a number of specialized modules taken in the third and fourth year. These modules provide a wide variety of applications of economic analysis.

The two sequences aim to give students an appreciation of the operation of the economic system and an understanding of a variety of issues of economic policy importance. Examples include problems of unemployment and inflation, the impact of monopoly power and regulation, the impact of foreign trade, and public intervention to deal with problems of environmental pollution. The core courses emphasize an analytical approach to the discipline. An emphasis is placed on a solid theoretical background that assists in producing graduates who possess the capacity for clear analysis of issues from a range of economic perspectives.

#### ii. ADMISSION REQUIREMENTS

To register for the Bachelor of Economics degree, a candidate must hold a valid IGCSE Certificate or any other equivalent qualification. English is a compulsory subject and should normally be obtained at IGCSE/NSSC (English as a Second Language) grade C or better, or a grade D or better at IGCSE/NSSC (English First Language) level. A candidate should have also obtained a D symbol in mathematics or better.

A candidate should obtain a minimum of 25 points on the UNAM Evaluation Point Scale to be admitted. However, if the minimum of 25 points is obtained, it does not necessarily ensure and/or guarantee admission. Entrance is based on availability of places within the Department and awarded on the basis of merit.

The Faculty reserves the right to interview students before admission. Admission could also be considered for persons who qualify through the Mature Age Entry Scheme upon successful completion of the relevant examinations as set out in the General Regulations. A special application form is available for this purpose.

Please read this in conjunction with the Academic Conditions in the General Information and Regulations Yearbook.

#### iii. DURATION OF STUDY

The Bachelor of Business Economics degree cannot be obtained in less than FOUR years. The degree must be completed within SIX YEARS of full-time registration. **Candidates holding a three-year diploma from the Polytechnic of Namibia or any other recognized institution may be exempted from all first year courses as determined by the Department, except for Business Mathematics (BCM3111/2) and English Communication and Study Skills if they do not offer it. Students will follow the programmes in effect at the time of their most recent date of admission, transfer or readmission. The Faculty has the right to amend the curriculum for academic and professional reasons.**

#### iv. EXAMINATION REGULATIONS

For detailed examination, promotion and re-examination rules, consult the General Information and Regulations Yearbook. A candidate will be admitted to the examination in a course if he/she has obtained the required continuous assessment mark of 40%. The Faculty determines the number and form continuous assessment takes. Examinations will be administered at the end of each semester.

#### v. ACADEMIC ADVANCEMENT RULES

##### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY

A student will not be re-admitted into the Faculty if s/he has not passed at least:

- 5 courses by the end of the FIRST YEAR
- 11 courses at the end of the SECOND YEAR
- 16 courses at the end of the THIRD YEAR
- 22 courses at the end of the FOURTH YEAR

A student may not register for the second year if his or her School Examination , School Leaving Certificate (NSSC is still outstanding.

b. PASS REQUIREMENTS

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year has been passed. If a student passed only one third (1/3) of the full curriculum of a specific year, he/she may not register for any courses on the following higher level. In all cases prerequisite for courses have to be passed before a student can proceed to register for courses that requires a prerequisite.

- 7 courses out of the 10 courses prescribed for Year 1
- 7 courses out of the 10 courses prescribed for Year 2
- 6 courses out of the 9 courses prescribed for Year 3
- All courses prescribed for the curriculum.

A candidate passes a course if a final mark of 50% is obtained. The final mark consists of the semester mark and the examination mark. The weight ratio between semester and examination mark is 50:50 respectively.

**Pass with Distinction**

A candidate shall pass a course with distinction if she/he obtains a final mark of 80%.

**Practical's and Class Attendance:** The attendance of lectures and practical classes is compulsory.

No exemption from class attendance shall be given to a student because of employment.

vi. CURRICULUM

The curriculum for the B.ECON. degree consists of **THIRTY THREE (33)** courses  
TEN (10) modules (equivalent to 160 credits) must be offered on the first-year level  
Nine (9) modules (equivalent to 144 credits) must be offered on the second-year level  
Nine (9) modules (equivalent to 144 credits) must be offered on the third-year level  
Eight (8) modules (equivalent to 128 credits) must be offered on the fourth-year level

vii. COURSE CODES AND RESTRICTIONS ON COURSES

YEAR 1 SEMESTER 1

Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
ULCE3419 English Communication & Study Skills		4	4	16
CMPP3579 Principles of Management		5	4	16
CAFE3511 Fundamentals Of Accounting		5	4	16
UCLC3409 Computer Literacy		4	4	8
CBCM3579 Business Mathematics		5	4	16
CEMI3571 Basic Microeconomics		5	4	16
<b>6 modules</b>			<b>336 hrs</b>	<b>88</b>

SEMESTER 2

Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
ULEA3419 English for academic purposes		4	4	16
CAFE3512 Fundamentals Of Accounting		5	4	16
CEEM3572 Basic Mathematical Economics	CBCM3579	5	4	16
UCSI3429 Contemporary Social Issues		4	4	8
CEMA3572 Basic Macroeconomics		5	4	16
<b>5 modules</b>			<b>280 hrs</b>	<b>72</b>

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YEAR 2 Semester 1

Semester 1				
Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
CEEM3651 Intermediate Mathematical Economics I	CBCM3579 & CEEM3572	6	4	16
CEMI3671 Intermediate Microeconomics I	CEMI3571	6	4	16
CEMA3671 Intermediate Macroeconomics I	CEMA3571	6	4	16
CABA3631	CBCM3579	6	4	16

Business Statistics				
CEVU3671 Advanced Computer Literacy	UCLC3409	6	4	16
<b>5 modules</b>			<b>280 hrs</b>	<b>80</b>

Semester 2

Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
CEEM3652 Intermediate Mathematical Economics II	CBCM3579 & CEEM3572	6	4	16
CEMI3672 Intermediate Microeconomics II	CEMI3571 & CEMA3572	6	4	16
CEMA3672 Intermediate Macroeconomics II	CEMA357 & CEMA3572	6	4	16
CABA3632 Business Statistics	CBCM3579	6	4	16
<b>4 modules</b>			<b>224 hrs</b>	<b>64</b>

YEAR 3 Semester 1

Code & Module	Pre-Requisites	NQF Level	Hrs/week	Credits
CETM3771 Econometrics I	CABA3631/ CABA3632	7	4	16
CEIT3771 International Trade	CEMI3571/2 CEMA3571/2	7	4	16
CEMU 3771 Monetary Economics	CEMI3571/2 CEMA3571/2	7	4	16
CEDA3771 Dynamic Quantitative Analysis	CEEM3671/2	7	4	16
CERR3771 Research Methods & Economic Reporting	CABA3631/2 CEEM3652	7	4	16
<b>5 modules</b>			<b>280 hrs</b>	<b>80</b>

Semester 2

Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
CETM3772 Econometrics II	CABA3631/2	7	4	16
CEIF3772 International Finance	CEMI3571/2 CEMA3571/2	7	4	16
CEFE3772 Financial Economics	CEMI3571/2 CEMA3571/2	7	4	16
CENE3772 Namibian Economy	CEMI3672 CEMA3672	7	4	16
<b>4 modules</b>		<b>224hrs</b>		<b>64</b>

Year 4

Semester 1				
Code & Module	Prerequisites	NQF Level	Hrs/week	Credits
CEPT3871 Economic Theory & Policy I	CEMI3571/2 CEMA3571/2 CEEM3671/2	8	4	16
CEUP3871 Public Economics	CEMI3571/2 CEMA3571/2	8	4	16
CEAE3871 Applied Econometrics	CETM3771/2	8	4	16
CERM3870 Research Paper	CERR3771	8	4	16
<b>4 modules</b>			<b>224</b>	<b>64</b>

Semester 2				
Code & Module	prerequisites	NQF Level	Hrs/week	Credits
CEPT3871 Economic Theory & Policy II	CEMI3571/2 CEMA3571/2 CEEM3671/2	8	4	16
CEDE3872110 Development Economics	CEMI3571/2 CEMA3571/2	8	4	16
Elective	CEMI3571/2	8	4	16

	CEMA3571/2			
CERM3870 Research Paper	CERR3771	8	4	16
<b>4 modules</b>			<b>224</b>	<b>64</b>

**List of Electives\***

CEEA3872 Agricultural economics      CEPA3872 Project Appraisal      CEET3872 Transport Economics  
 CEEH3872 Health Economics      CEEE3872 Energy Economics      CEEU3872 Urban Economics  
 CEER3872 Environmental Economics      CERG3872 Regional Economics

\* *These electives will be offered by the department depending on the expertise available.*

**Old Curriculum PHASING OUT in 2009 (Applicable to 4<sup>th</sup> Year Students ONLY)**

**Year 4**

**Semester 1**

**Semester 2**

<b>PMR3471</b> Research Methods <b>EPT3471</b> Economic Theory & Policy <b>Elective</b>	<b>ENE3472</b> Namibian Economy <b>EPT3472</b> Economic Theory & Policy <b>Elective</b>
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Students should offer two electives one in each semester from the following:  
 These electives will be offered by the department depending on the expertise available.

<b>ERG3471</b> Regional Economics	<b>ERG3472</b> Seminar in Regional Economics
<b>EEA3471</b> Agricultural Economics	<b>EEA3472</b> Seminar in Agricultural Economics
<b>EER3471</b> Environmental Economics	<b>EER3472</b> Seminar in Environmental Economics
<b>EEH3471</b> Health Economics	<b>EHE3472</b> Seminar in Health Economics
<b>EET3471</b> Transport Economics	<b>EET3472</b> Seminar in Transport Economics
<b>EEU3471</b> Urban Economics	<b>EEU3472</b> Seminar in Urban Economics

**COURSE CODES AND RESTRICTIONS ON COURSES**

A student will not be admitted to a specific course if s/he does not meet the requirements for the particular course.  
 Before a student can continue with a course on second, third or fourth- year, the preceding course of the relevant subject must be passed.

**Year 4**

**Course/s**

**Pre-requisites**

<b>PMR3471</b> Research Methods	<b>ABS3221/2</b> Business Statistics <b>For all other courses the prerequisites are:</b> <b>BCM3111/2</b> Business Mathematics <b>EIM3221/2</b> Micro Economics <b>EAM322/2</b> Macro Economics
<b>EPT3471/2</b> Economic Theory & Policy	
<b>EII3472</b> Internship	
<b>EEA3471</b> Agricultural Economics	
<b>EEH3471</b> Health Economics	
<b>EER3471</b> Environmental Economics	
<b>EET3471</b> Transport Economics	
<b>PMD3401</b> Project Development and Management	
<b>EEU3472</b> Urban Economics	
<b>ERG3471</b> Regional Economics <b>ENE3472</b> Namibian Economy	

**Syllabi**

**Module title:** BASIC MICROECONOMICS  
**Code:** CEMI3571  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description:**

Economics is the study of how society allocates scarce resources to satisfy the wants of its members for goods and service. As such, it is a subject concerned with issues of both efficiency and equity. An efficient economy gets the most it can from its scarce resources; an equitable economy fairly distributes the benefits of its resources among its members. Is the economy efficient? Is the economy fair? The course is aimed at introducing students to key concepts used in microeconomics and facilitate a basic understanding of the economic phenomena. The course is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity serves as preparation students for further study of the disciplines within the economics field. Course content includes: an introduction to microeconomics, demand and supply, market structures, Factor markets and introduction to international trade.



**Module title:** BASIC MACROECONOMICS  
**Code:** CEMA3572  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** None

Module description:

This course introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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**Module Title:** FUNDAMENTALS OF ACCOUNTING A  
**Code:** CAFE 3511  
**NQF Level:** 5  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16

**Prerequisites:** None

**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description (content): The detailed contents are as follows:

Basic principles of accounting – nature and function of accounting and accounting theory, financial position and financial result, double entry system, Collecting and processing accounting data – processing accounting data, adjustments, closing-off procedure, determining profit in a trading concern and preparing financial statements, Account for current and non-current assets – cash and cash equivalents, trade and other receivables, inventory, property, plant and equipment and other non-current assets, Account for current and non-current liabilities – current liabilities and non-current liabilities.

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**Module Title:** FUNDAMENTALS OF ACCOUNTING B  
**Code:** CAFE 3512  
**NQF Level:** 5  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16  
**Prerequisites:** None

Module description (content): The detailed contents are as follows:

Financial reporting – financial statements of a sole proprietorship, non-profit organisations and incomplete records, Partnerships – establishment of a partnership, financial statements of a partnership, Branches – dependent and independent branches.

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**Module Title:** Business Mathematics  
**Code:** BCM 3579  
**NQF Level:** 5  
**Contact Hours:** 4 lectures per week for 14 weeks  
**Credits:** 16

**Module Assessment:** Continuous Assessment:  
3 x 1 hour Final Examination:  
1 x 3 hours written paper

**Prerequisites:** NSSC/IGCE Certificate with at least a D Pass mark in Mathematics

Module Description: The module was designed to provide the students with an overview of various mathematical topics, and to enable them to solve business related problems.

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**Module Title:** BASIC MATHEMATICAL ECONOMICS I  
**Module Code:** CEEM3572  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**NQA Level:** 5  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** Business Mathematics (CBCM 3571)

Module Description:

This course, which will run through the second semester of the first year, introduces the student to functions, derivatives, integration and matrix algebra. It presupposes knowledge of basic mathematics. The contents are: Functions: Remainder and factor theorem with applications i.e. drawing graphs of cubic functions. Derivatives: Definition; differentiation rules; higher order derivatives, application of derivatives (maxima and minima, stationary points, price elasticity) functions of more than one variable. Integration: Definition; integration rules; applications of integrals; numerical integration (trapezium rule). Matrices: Definition; matrix operations; inverse of matrix, Gauss reduction; applications.

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**Module Title:** CONTEMPORARY SOCIAL ISSUES  
**Code:** UCSI 3429  
**NQF:** 4  
**Contact Hours:** 2 Period per week for 14 weeks (28 hours)  
**Credits:** 8  
**Module Assessment:**  
**Continuous Assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisite:** None

**Module Description:** The Unit raises awareness on the need for personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centered, contextual, religious and life related setting. It also stimulates students for critical thinking and help them to appreciate their values, standards and attitudes.

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**Module Title** : PRINCIPLES OF MANAGEMENT  
**Code** : CMPP 3579  
**NQA Level** : 5  
**Contact Hours** : 4 lectures per week x 14 weeks (56 hours)  
**Credits** : 16  
**Module assessment:**  
**Continuous assessment** : 50%: 3 x 1 hour tests  
**Final Examination** : 50%: 1 x 3 hour written paper  
**Prerequisites:** None

**Module Description:** This is an introductory course in Business Management. which offers specific topics that include an introduction to business management and entrepreneurship. Different types of business and the business environment, including general discussion of principles of General Management, and different functions such as planning, organizing, leading and controlling will also be discussed.

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Year 2

**Module Title:** INTERMEDIATE MATHEMATICAL ECONOMICS I  
**Module Code:** CEEM3651  
**NQF Level:** 6  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** Business Mathematics (CBCM3571) & Basic Mathematical Economics (CEEM3572)

**Module Description:**

This module, which will run through the first semester of the second year, will cover static and comparative static non-goal equilibrium analyses. It presupposes knowledge of total and partial techniques of differentiation (Differential Calculus). Static (equilibrium) analysis: A linear partial market equilibrium model; a non-linear partial market equilibrium model; general market equilibrium; a two – commodity market model; national income equilibrium model; linear models and matrix algebra. Comparative static analysis: Comparative static analysis of general function models; applications of partial differential calculus to comparative static analysis; national income model; input-output model; IS-LM analysis of a closed economy; IS-LM analysis of an open economy.

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**Module Title:** INTERMEDIATE MATHEMATICAL ECONOMICS II  
**Module Code:** CEEM3652  
**NQF Level:** 6  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment** 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** Business Mathematics (CBCM3571) & Basic Mathematical Economics CEEM3572

**Module Description:**

This module, which will run through the second semester of the second year, will cover optimization, which is goal-equilibrium analysis. It presupposes knowledge of total and partial differentiation techniques. Contents: 1. Optimization problems: Optimum values and extreme values; relative maximum and minimum turning points; first - and second - derivative tests; Maclaurine and Taylor series; n-th derivative test; exponential and logarithmic functions.

2. Optimization: the case of more than one explanatory variable; economic applications: problem of a multi-product firm, price discrimination, input decisions of a firm; comparative static aspects of optimization; optimization with equality constraints; constraint qualification; and economic applications.

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**Module title:** BUSINESS STATISTICS A  
**Code:** CABA3631  
**NQF level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 Lecture hours per week for 14 weeks  
**Credit:** 16  
**Prerequisites:** CBCM3579 (Business Mathematics)

**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description (content): The detailed contents are as follows:

This course introduces the students to the fundamental of statistics. Topics include: Data and Statistics, Collection of data, Presentation of data, Frequency distributions, Scatter diagrams and Cross tabulations, Measures of central tendency, Measures of dispersion/variation, Probability theory and Probability distributions(Binomial, Poisson, Exponential and Normal).

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**Module title:** BUSINESS STATISTICS B  
**Code:** CABA3632  
**NQF level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 Lecture hours per week for 14 weeks  
**Credit:** 16  
**Prerequisites:** CBCM3579 (Business Mathematics)

**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

Module description (content): The detailed contents are as follows:

This course introduces the students to the fundamental of statistics. Topics include: Sampling and Sampling distributions, Interval Estimation, Hypothesis Testing (mean and proportion), Inferences about population variances, Tests of goodness of fit and independence, Simple linear regression, Index numbers.

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**Module Title:** INTERMEDIATE MACROECONOMICS I  
**Module Code:** CEMA3671  
**NQF Level:** 6  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment will account for 50% of the final mark, obtained from 3 tests. A 1x3 hour examination paper at the end of the semester will account for the other 50% of the final mark.

**Prerequisites:** Basic Macroeconomics (CEMA3572)

Module Description:

This module will cover an analysis of the *real sector* of the economy. That is, an analysis of what happens in the market for goods and services. It will run through the first semester.

Course Content: Scope and methodology of macroeconomic analysis, goals of macroeconomic policy and schools of macroeconomic thought.

1. National income accounting: Measurement of GDP, GNP, nominal growth, real growth and the rate of inflation.
2. Analysis of changes in the level of economic activity: Injections into and withdrawals from the national income stream; Keynesian expenditure multipliers.
3. Consumption theories.
4. Investment theories.

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**Module Title:** INTERMEDIATE MACROECONOMICS II  
**Module Code:** CEMA3672  
**NQF Level:** 6  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**Credits:** 16

**Module Assessment:** Continuous assessment will account for 50% of the final mark, obtained from 3 tests. A 1x3 hour examination paper at the end of the semester will account for the other 50% of the final mark.

**Prerequisites:** Basic Macroeconomics (CEMA3572)

**Module Description:**

This module will cover an analysis of the *financial sector* of the economy. That is, an analysis of what happens in the market for money and other financial assets. It will also bring together *real sector* and *financial sector* analyses, to define *general equilibrium of the economy* and use it in analyzing economic issues and problems as well as possible policy measures to deal with macroeconomic problems. It will run through the second semester. Course Contents: Supply of money; demand for money; general equilibrium of the economy: IS-LM analysis; general equilibrium of the economy: AD-AS analysis; general equilibrium of the economy: Rational Expectations; Inflation and Unemployment.

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**Module title:** INTERMEDIATE MICROECONOMICS  
**Code:** CEMI3671  
**NQF Level:** 6  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** Basic Micro Economics CEMI3571

**Module description:**

Microeconomics is a sub-field of economics concerned with the behaviour of households and firms and the interaction of buyers and sellers in various types of markets. It deals with how households and firms make decisions and how their interactions determine market prices. The prices in turn determine the allocation of scarce resources and their benefits. The course aims at providing students with a good foundation of the microeconomics environment and to familiarize students with the key concepts of microeconomics theories. The behaviour of individuals and firms are analysed under the assumptions of maximization of consumer utility and profit. Contents: 1: Introduction  
2: Consumer theory; 3. Theory of the firm; 4. Production; 5. Cost; 6. Perfect competition; 7. Monopoly; 8. Imperfect Competition.

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**Module title:** INTERMEDIATE MICROECONOMICS II  
**Code:** CEMI3672  
**NQF Level:** 6  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Microeconomics (CEMI3571) and Basic Macroeconomics (CEMA3572)

**Course Description**

This course involves the application of demand and supply to policy issues such as taxation, and price controls. It is relevant to students who have a good grasp of basic microeconomic theory. The course will consist of both theory and case studies drawn from Namibia and other countries. Generally, there is a need for economists to understand the role of government as the policy maker and how its actions affect different economic agents in any economy. Contents: Applications of supply and demand analysis; Allocative efficiency and Market Structure; Market Failure; Labour Market and the different types of actors; Choice under uncertainty; Economics of information

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**Module Title** ADVANCED COMPUTER LITERACY  
**Code** CEVU3671  
**NQF Level** 6  
**Contact Hours** 4 lecture periods / week for 14 weeks  
3-hour practical / week for 14 weeks  
**Credits** 16  
**Module Assessment** Continuous Assessment  
50% Minimum Number of Test: 2  
Minimum Number of Assignment: 2  
1x3 Hrs Final Examinations: 50%

**Pre-Requisites** UCLC3409: Computer Literacy

**Module Description:** This module provides the students with the necessary skills that are essential for programming and automating the Microsoft Office Suite in the solution actual problems with emphasis on representation of the formulation of the problems for solution with the application of the computer using Microsoft Office. The module builds on and extends the skills that the student developed in the Computer Literacy module. It provides the with practical orientation to programming in order to use the components of Microsoft Office in more than one application with a view to solving real life problems in the

business, economic, industrial, and technology realms. This module is taught by the Department of Computer Science as a service module to the Department of Economics. The module will cover the following topics:

Using the Visual Basic Editor: Procedures, The Visual Basic Editor, Entering Instructions in the Code Window, Saving a Procedure, Running a Procedure, Printing a procedure, Using the Visual Basic Editor in Excel, Using the Visual Basic Editor in Word, Using the Visual Basic Editor in Access. The Object Model: Understanding the Object Model, The Object Browser, Using the Immediate Window, the Excel Object Model, The Word Object Model, The Access Object Model. Object Variables: Memory cells. Variables, Object Variables, Reserving Procedure-level Variables, Creating and using object variables in Excel, Creating and Using Object Variables in Word, Creating and Using Object Variables in Access. String Variables: variables, Reserving a Procedure-level String Variable, Using an Assignment Statement to Assign a value to a String Variable, Using the InputBox Function, Concatenating Strings, Using the VAL Function, The Option Explicit Statement, Using String Variables in Excel, Using String Variables in Word, Using String Variables in Access. Date Variables: Date Variables, Reserving a Procedure-level Date Variable, Using an Assignment Statement to Assign a Value to a Date Variable, Using the Format Function, Using Dates and Times in Calculations, Converting Strings to Dates, Using Date Variables in Excel, Using Date Variables in Word, Using Date Variables in Access. Numeric Variables: Numeric Variables, Reserving a Procedure-level Numeric Variable, Using an Assignment Statement to Assign a Value to a Numeric Variable, Using Numeric Variables in Excel, Using Numeric Variables in Word, Using Numeric Variables in Access. The Selection Structure: Using the If...Then...Else Statement, Using the If...Then...Else Statement in Excel, Using the If...Then...Else Statement in Word Using the If...Then...Else Statement in Access. The Selection Case Statement and the MsgBox Function: The Select Case Statement, The MsgBox Function, Using the Select Case Statement and the MsgBox Function in Excel, Using the Select Case Statement and the MsgBox Function in Word, Using the Select Case Statement and the MsgBox in Access. The Repetition Structure and the With Statement: The Repetition Structure, The For...Next Statement, the For Each...Next Statement, The With Statement, Using the Repetition Structure and the With Statement in Excel, Using the Repetition Structure and the With Statement in Word, Using the Repetition Structure and the With Statement in Access. More on The Repetition Structure and String Functions: More on The Repetition Structure, The Do...Loop Statement, the VBA String Manipulation Functions, Using The Repetition Structure and String Functions in Excel, Using The Repetition Structure and String Functions in Word, Using The Repetition Structure and String Functions in Access. Built-in Dialog Boxes and the Office Assistant: Communicating with the User, The Dialogs Collection, The Office Assistant, Using Built-in Dialog Boxes and the Office Assistant in Excel, Using Built-in Dialog Boxes and the Office Assistant in Word, Using the Office Assistant in Access. Custom Dialog Boxes: Custom Dialog Boxes, Setting the Tab Order, Providing Keyboard Access to a Control, Adding a Form to the Project, Using the Toolbox Window to Add a Control to the Form, Sizing, Moving, Deleting, and Restoring a Control, Displaying and Removing a Custom Dialog Box, Coding a Custom Dialog Box, Using Custom Dialog Boxes in Excel, Using Custom Dialog Boxes in Word, Using Custom Dialog Boxes in Access. Option Button, Check Box and List Box Controls: More Dialog Box Controls, Using the Option Button, Check Box and List Box Controls in Excel, Using the Option Button, Check Box and List Box Controls in Word, Using the Option Button, Check Box and List Box Controls in Access. Automation: The Automation Process, Using Automation in Excel, Using Automation in Word, Using Automation in Access. Automation and Error Trapping: More on Automation, Using the GetObject Function, Intercepting and Handling Run-time Errors, Preventing Multiple Instances of an Application, Using Automation and Error Trapping in Excel, Using Automation and Error Trapping in Word, Using Automation and Error Trapping in Access.

YEAR 3

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**Module Title:** ECONOMETRICS I.  
**Code:** CETM 3771  
**NQF level:** 7  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credit hours:** 16

**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)

**Prerequisites:** Business Statistics (CABA 3631/3632)

Module Description:

This module deals with the study of economic measurement- in which we apply the real world economic data to economic theory to examine relations among economic variables by means of regression analysis. Since it is an introductory econometrics course, it will start with a review of probability and various probability distributions. After that, it will introduce students the concepts of regression analysis and the inferences and interpretations associated with the models estimated. A very important part of the course involves giving students a practical know-how on to apply econometric software package such as "Gretl" to work with the economic data.

Course content includes: an introduction to probability including joint probability distributions; conditional expectations, variance and covariances in discrete and continuous cases; normal, chi-square, t and F distributions; least square regression method in the context of bivariate and multivariate models and its properties, hypothesis tests on individual coefficients and with linear restrictions on a set of them by using t and F tests; various functional forms and interpretation of coefficients, forecasting by using a multiple regression model.

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**Module Title:** ECONOMETRICS II  
**Code:** CETM 3772  
**NQF level:** 7  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credit hours:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)  
**Prerequisites:** Business Statistics (CABA 3631/3632)

Module Description:

In this module, the consequences of violation of various Classical Linear Regression Model Assumptions are dealt with. It will introduce students various methods used in identifying and correcting the problems.

Module includes: Use of intercept and slope dummy variables and hypothesis testing with t and F tests; nature, consequences, detection and remedial measures for various problems: multicollinearity, heteroscedasticity, autocorrelation and specification errors; attributes of good model and various model selection criteria;

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**Module title:** MONETARY ECONOMICS  
**Code:** CEMU3771  
**NQF Level:** 7  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)

**Prerequisites:** Intermediate microeconomics (CEMI3671/2) Intermediate macroeconomics (CEMA3671/2)

#### Module Description

The purpose of this course is to introduce students to a basic understanding of monetary theory and the workings of financial institutions. Monetary economics is one of the most studied branches of economics. Monetarists generally agree that money plays a central role in the determination of economic activity-*money matters*.

Course content: Money- Nature, definitions, and the value of money, role of money in the modern economy; Commercial Banking; Other Financial Institutions; Central banking; International banking; The Demand and Supply of Money; The Theory of Inflation; The Theory of Interest Rate Determination; Techniques of Monetary Control; The Administration of Monetary Policy in Namibia; The Transmission Mechanism of Monetary Policy; Strategies of Monetary Policy; Relative Effectiveness of Monetary and Fiscal Policy; Impact of Monetary Policy; Money and the International Economy.

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**Module Title:** FINANCIAL ECONOMICS  
**Code :** CEFE3772  
**NQF level:** 7  
**Contact Hours:** 4 lecture hours per week/ for 14 weeks.  
**Credits:** 16 hours

**Prerequisites:** Intermediate microeconomics (CEMI3671/2) Intermediate macroeconomics (CEMA3671/2)  
**Module assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)

#### Module description:

This module acquaints students with the workings of the financial institutions. The contents are: Overview of financial markets (objectives, participants and instruments), financial market institutions. Basic tools for portfolio analysis (concept of risk aversion, investor preferences), mean variance analysis-diversification, risk and return, efficiency frontiers of risky assets etc. Capital asset pricing model (CAPM) – difference between mean variance analysis and CAPM, required return of common stock using CAPM, beta analysis. Factor models and arbitrage pricing theory – concept of arbitrage, hedging portfolio etc. Markets, traders and the trading process - motivation for security trade and the process involved. Fixed income securities – main sources of debt financing, its features, yield to maturity and relation to coupon yields etc. Bond pricing and the term structure of interest rates – spot and forward rates, theories of the term structure of interest rate, pricing of default free bonds. Derivatives: pricing, options and futures, hedging and speculation. Capital structure: sources, gearing and risk, Modigliani- Miller Theorem, valuation models. Agency problem.

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**Module title:** INTERNATIONAL FINANCE  
**Code:** CEIF3772  
**NQF Level:** 7  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Assessment:** Continuous assessment 50% (2 tests and 1 assignment).  
Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671/2) and Intermediate Macroeconomics I & II (CEMA3671/2)

#### Module Description

The course starts by analysing the statement of international transactions and highlights the main items that constitute the two components of the BOP, mainly the current and the capital accounts. The second component emphasizes the role of exchange rates, as determined by market forces as well as the exchange rates that are fixed, and how policy intervention influence the relative price of foreign currencies. The third component analyzes how the BOP can be adjusted through the automatic in- and out-flow of foreign exchange and through policy intervention. The course ends with a focus on the traditional and more recent approaches of exchange rate determination, the empirical testing of these models.

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**Module Title:** DYNAMIC QUANTITATIVE ANALYSIS  
**Code:** CEDA 3771  
**NQF Level:** 7  
**Contact Hours:** 4 Lecture hours per week over 14 weeks  
**Credits:** 16

**Module Assessment:** Continuous assessment will account for 50% of the final mark, obtained from 4 tests. A 1x3 hour examination at the end of the semester will account for the other 50%.

**Prerequisites:** Intermediate Mathematical Economics I & II (CEEM3651/2)

Module Description:

This module, which will run through the first semester of the third year, will cover dynamic analysis. It presupposes basic understanding of integral calculus. Course Content: Dynamic Analysis: Dynamics and integration; indefinite integrals; definite integrals; rules of integration; economic applications: investment and capital formation; present value of a cash flow; present value of a perpetual flow; and Domar Growth Model. Continuous time first-order differential equations: linear differential equations with constant coefficient and constant term; dynamics of market price; variable coefficient and variable term; exact differential equations; Solow Growth Model; and discrete time first-order difference equations.

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**Module title:** NAMIBIAN ECONOMY  
**Code:** CENE3772  
**NQF Level:** 7  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** None

Module description: In Namibian Economy, Namibian issues are analysed in the context of developing countries. Main themes are the characteristics of the Namibian economy and, Namibia in the context of global capitalism. It is a comprehensive survey of the problems and challenges facing the Namibian economy. These include income distribution, population dynamics, sectoral performance, agriculture and land policy, trade policies, external debt, and macroeconomic stability. The course also examines the role of government and market incentives in the development process.

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**Module title:** RESEARCH METHODS & ECONOMIC REPORTING  
**Code:** CERR3771  
**NQF Level:** 7  
**Contact hours:** 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** None

Module description: This module introduces students to Economic and Business Reporting, and research techniques. Research Techniques: General introduction to research; anatomy of a research work; literature survey; research design-survey techniques, model building; data collection, analysis and validation of a model; report writing and norms; research ethics.

Students writing skills enhancement: Economists in the workplace either have to draft Briefings or Research reports. Especially for those in the public sector, briefings are essentials. Briefings are short reports (say 1000-2000 words) that analyze the basics of an economic policy (proposed/real) and normally provide the following: the economic policy issue proposed; costs-sources and drivers; benefits-sources and drivers; risks-sources and drivers, objective vs. perceived; cost of the policy-opportunity cost of the policy; distribution of winners and losers-who wins and who loses with the policy; incentives of the players/newcomers-behavioural effects of the policy; Other policy options/alternatives.

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Year 4

**Module Title:** ECONOMIC THEORY AND POLICY I  
**Code:** CEPT3871  
**NQF level:** 8  
**Contact hours:** 4 hours of lecture per week/ for 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)

**Prerequisites:** Intermediate Macroeconomics I & II (CEMA3671/2) and Intermediate Mathematical Economics I & II (CEEM3651/2)

Module Description: This module helps students to learn how various aggregate economic identities are related, and problems and policy lessons that can be learned from them. Labour market structure issues and policy choices used elsewhere to improve employment. Behavioural theories of macroeconomics, how policies can bring about behavioural changes and impact the economy. About AD and AS and to use them to study business fluctuations. About demand and supply policies that are used to influence the economy. Specific contents: Macroeconomic Accounts; Economic Growth; Labour Markets and Unemployment; Intertemporal Budget constraints; Consumption and Investment; Real Exchange rate; Output, Employment and Prices; Aggregate Demand and Output; Aggregate Supply and Inflation; Aggregate Demand and Aggregate Supply; Business Cycles; Fiscal Policy, Debt and Seigniorage; Limits of Demand Management; Supply Side Policy.

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**Module Title:** ECONOMIC THEORY AND POLICY II  
**Code:** CEPT3872

**NQF level:** 8  
**Contact hours:** 4 hours of lecture per week/ for 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 2.5 hour examination paper)  
Intermediate Microeconomics I & II (CEMI 3671/2) and Intermediate  
Mathematical Economics I & II (CEEM3651/2)

Module description:

This is an important foundation course in economics that will help develop rational approach on microeconomic events as well as on economic and business decision-making. This course will offer theoretical insights into demand, production, exchange and welfare concepts and present their applications wherever possible.

Module Content: I. Demand content: II. Production Analysis: III. Competitive and Monopoly behaviour: IV. Factor markets: V. Oligopoly behaviour. VI. Exchange, production and efficiency: VII. Welfare: VIII. Externalities and Public goods

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**Module title:** PUBLIC ECONOMICS  
**Code:** EUP3871  
**NQF Level:** 8  
**Contact hours:** 4 lecture per week / 14 weeks  
**Credit:** 16

**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

Module description: This course develops a theoretical framework so that students can analyse both normative questions (what should the state do) and positive questions (what is the impact of state activity, what are the implications of alternative public choices). The draws on the rich sources of innovative developments in state expenditure, project evaluation, taxation, privatisation and accountability those are associated with sectors and tax reforms in LDCs. Specific contents: Market failure; Forms of state intervention in the economy; Economic role of government; Economic effects of government policies; Criteria for policy evaluation; Taxation; Government production; The government sector and stabilization; Government borrowing and monetary conditions.

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**Module title:** DEVELOPMENT ECONOMICS  
**Code:** CEDE3872  
**Contact hours:** 4 lecture per week / 14 weeks  
**NQF Level:** 8  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 test and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and Intermediate Macroeconomics I & II (CEMA3671/2)

Module description: This course will introduce students to the field of development economics. The course provides a foundation for the study of economic development. It examines the meanings and measurement of development and then reviews development theories, issues, institutions and policies.

Course Content: The concept and measurement of development; Domestic barriers to development and policies; Agricultural transformation and rural development; Theories of economic growth and development; Financing development; Development planning; Industrial development.

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**Module Title:** APPLIED ECONOMETRICS  
**Code:** CEAE3871  
**NQF level:** 8  
**Contact hours:** 4 hours of lecture per week/ for 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 test and a number of assignments)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Econometrics I and II (CETM3771/2)

Module Description:

This course will introduce econometric methods and modeling at a more advanced level to prepare students in carrying out standard research projects with better approaches. To this end, students will be taught to work with qualitative dependent variables, simultaneous equation models and recent advances in time series modeling. Gretl will be used to provide hand-on experience with the methods introduced in the course. Contents: Nature of qualitative response models; logit and probit models; General introduction to usage of lags in economic modeling; Estimation methods: Maximum likelihood, Generalized least square; Problem of simultaneity and OLS estimators; identification problem; methods of estimating simultaneous equation models; their uses in forecasting and policy; Econometric forecasting methods: single equation, simultaneous equation models, exponential smoothing methods; Time series econometrics: unit root stochastic process, trend and difference stationary, detecting nonstationary and unit root tests, spurious regression, cointegration by using Engle-Granger approach, error correction mechanism.

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**Module title:** RESEARCH PAPER  
**Code:** CERM3870  
**Contact hours:** 4 hours per week for 28 weeks  
**Credits:** 32  
**NQF Level:** 8

**Module Assessment:** Research seminar 30% and written paper 70%

**Prerequisites:** Research Methods and Economic Reporting (CERR3771)

Module description: Students will be required to produce a Research Paper of between 7000 and 10 000 words. A student will be allocated a supervisor normally from the Department. The student's supervisor helps the student synthesize his/her ideas into a cohesive work of research coupled with the hypotheses that should be supported by data and its application when warranted.

The first stage of the Research Paper involves the preparation of the research proposal which is presented at a seminar organized by the department for that particular purpose. The Supervisor and a Discussant (a knowledgeable person in the field – does not necessarily need to be from UNAM) form the Seminar Committee and allocate a mark which counts for 30% of the Research mark. The other 70% is allocated to the completed research papers which is examinable by a first reader (supervisor) and a second Reader (from UNAM or outside). must approve the proposal beforehand.

Electives

\* *These electives will be offered by the department depending on the expertise available.*

CEEA3872 Agricultural economics  
CEEH3872 Health Economics  
CEER3872 Environmental Economics  
CEET3872 Transport Economics  
CEEU3872 Urban Economics  
CERG3872 Regional Economics  
CEPA3872 Project Appraisal  
CEEE3872 Energy Economics

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**Module title:** ENVIRONMENTAL ECONOMICS  
**Code:** CEER3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

Module description: This course applies theoretical and empirical economic tools to a number of environmental issues. The broad concepts discussed are externalities, public goods, property rights, market failure, and social cost-benefit analysis. These concepts apply to a number of are including non-renewable resources, air pollution, water pollution, solid waste management, and hazardous substances. The valuation of environmental resources; Resource and Environmental and Accounting Environmental impact assessment. Special emphasis is devoted to analysing the optimal role for public policy i.e., coming up with policy to correct for market failures.

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**Module title:** AGRICULTURAL ECONOMICS  
**Code:** CEEA3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

Module description: This course introduces students to the applications of microeconomics and business management tools to farm operations. The course contains both theory and empirical case studies of farm management, drawn from Namibian and other countries' experiences. It focuses on enterprise budgeting for crops and livestock, analyzing farm management risk issues and the concept of time value for money. Topics include the use of budgets in management decisions, such as budget worksheets, and scenario and breakeven analysis. The course also entails the preparation of financial statements and addresses the issue of how to cope with the agricultural risk environment and how to measure risk and the ability to bear risk.

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**Module title:** ENERGY ECONOMICS  
**Code:** CEEE3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

**Module Objectives:**

The objective of this course is to provide participants with a foundation in the technological and economic fundamentals of important and emerging sustainable energy technologies. As fuel prices soar, and as the need for viable alternatives to fossil fuels accelerates, knowledge about sustainable energy technologies is growing rapidly in importance.

**Module Description:** The course focuses on the technological and cost “fundamentals” of emerging energy technologies, including solar, wind, biomass, oceanic, geothermal, hydropower, fuel cell (hydrogen), nuclear, and other more exotic energy sources. A premise of the course is that a *sustainable* energy technology must both be technically feasible and economically viable. The course also investigates the technological promise and progress of each technology, as well as its economic opportunities and challenges.

It further explores the theoretical and empirical perspectives on individual and industrial demand for energy, energy supply, energy markets, and public policies affecting energy markets. It discusses aspects of the oil, natural gas, electricity, wind solar power and nuclear power sectors and examines energy tax, price regulation, deregulation, energy efficiency and policies for controlling emission.

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**Module title:** PROJECT APPRAISAL  
**Code:** CEPA3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** None

**Module Description:** Traditional project appraisal tends to base project evaluation criteria on financial indicators such as Net Present Value, Pay Back Period and Return On Investment. Increasingly, organisations are realising that project appraisal purely based on financial indicators ignores many non-financial benefits/costs to the organisation such as impact on organisational reputation and damage to the environment. For non-profit and governmental organisations, “public good” considerations often overwrite cash flow considerations. The course takes a broader perspective than the traditional cash flow focus and is relevant for students who intend to pursue career in the private/non-profit/public/government sectors.

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**Module title:** PROJECT APPRAISAL  
**Code:** CEEH3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

**Module description:**

This module demonstrates how theoretical and empirical microeconomics can be applied to health and health care to provide useful insights for health policy. Basic health care economics tools and institutions, health and medical care and spendings, demand for medical services, medical care production and costs, benefit and cost analysis, health care systems and institutions, objectives of health care providers, profit maximization in perfectly competitive and imperfect markets, non-profit goals, government and health care programmes, private health insurance industry, physician and hospital and pharmaceutical industries, health care reform, proposals of health care reform, international health care watchdogs.

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**Module title:** TRANSPORT ECONOMICS  
**Code:** CEET3872  
**NQF Level:** 8  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (2 tests and 1 assignment)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Intermediate Microeconomics I & II (CEMI3671/2) and  
Intermediate Macroeconomics I & II (CEMA3671/2)

**Module Description:**

Transport economics applies microeconomic theory to transportation. The course will concentrate on the transport system in developing countries and the role of transportation in development. Contents: The Economic functions of transport and mobility; An example of an analysis of road programme; Roads and agricultural modernization; Personnel mobility; Road Planning; Evolution of road networks; Introduction of qualitative criteria; Cost-benefit analysis in developing countries; Social investment criteria; The impact of rural roads on poverty alleviation  
Transport and development; Empirical evidence; The transport demand and supply; The measurement of urban travel demand; Value of time, choice of mode and the subsidy issue in urban transportation; Production and cost function models; Pricing and investment policies

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<b>Module title:</b>	<b>URBAN ECONOMICS</b>
<b>Code:</b>	<b>CEEU3872</b>
<b>NQF Level:</b>	<b>8</b>
<b>Contact hours:</b>	<b>4 lectures per week over 14 weeks</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	<b>Continuous assessment 50% (2 tests and 1 assignment) Examination 50% (1 X 3 hour examination paper)</b>
<b>Prerequisites:</b>	<b>Intermediate Microeconomics I &amp; II (CEMI3671/2)</b>

#### Module description

The course look at why do cities grow, how do they change, what is the role of government? We will use the tools of welfare economics to explore how cities affect consumer welfare. Intermediate microeconomics is a prerequisite for this course. We will use equilibrium analysis to describe the location decisions of households and firms, and to understand the fiscal choices facing local governments.

#### Module Content

Market forces in the existence and development of cities, urban migration and economic growth, land rent and urban land use, land use in the mono-centric cities, general equilibrium land use, sub-urbanization and modern cities, land use controls and zoning, response to urban problems, urban poverty and public policy, housing policies, urban problems and local government, overview of local government, voting with ballots and feet, local government revenue, crime and punishment

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## **D.2. MASTER OF SCIENCE ECONOMICS (M.Sc Econ) (12MSEC)**

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### **i. Introduction**

The Master of Science (M.Sc) in Economics programme offered by the Economics Department at UNAM is to be upgraded to a collaborative masters programme in Economics, under the coordination of the African Economic Research Consortium (AERC), based in Nairobi, Kenya. The programme consists of three phases: the first phase is coursework, which covers the core courses and selected electives offered at UNAM; the second phase is the set of electives offered through a Joint Facility for Electives (JFE) in a country chosen by the AERC's Academic Board; and the final phase involves theses to be conducted after completion of coursework, including the electives offered at the JFE.

The first intake of the collaborative masters programme in Economics at UNAM will commence in July/August 2009 and continue on a full-time basis until May/June 2011. The programme for the subsequent years will follow the same cycle.

During the end-of-academic year break (May/June to August/September), the students will be required to attend the Joint Facility for Electives in the country chosen by the AERC's Academic Board.

### **ii. Objectives**

The collaborative masters programme aims to assist participating universities in training economists in advanced theory and methods, mainly for policy analysis and economic management within government, but also for employment in the private sector. It aims also to provide the foundation for students to pursue more advanced studies at the doctoral level, mainly for employment in universities and research institutions. To these ends, the collaborative programme aims to help develop masters programmes in Economics in African universities that meet international standards, which are relevant to the unique circumstances of African economies, and which can eventually be sustained with local resources.

The programme is designed for graduates with a strong interest in economics, with the aim of strengthening skills in quantitative methods and econometric techniques needed for advanced studies in economics, research and the academic profession. The programme is also suited for professionals in the private and public sectors since these sectors need economic tools to analyse risks from different perspectives. The main objective of the program is to build capacity, particularly for the Economics Department at UNAM, as well as for the Namibian economy, since there are limited qualified professionals in the field of economics in the country.

### **iii. Admission Requirements**

1. A candidate must have a Bachelor of Economics or an equivalent degree from UNAM or any other recognized institution of higher learning.
2. A candidate must have a minimum of a C grade average (Lower Second Class degree).
3. All applications will be reviewed and shortlisted by a committee of the Department of Economics at UNAM.
4. Prospective students may be interviewed by the Departmental Committee if deemed necessary.
5. Applicants should note that submission of application does not necessarily ensure admission.

### **iv. Duration**

The Master of Science degree in Economics cannot be obtained in less than two years of study, and must be completed within a period of three academic years. There will be no possibility of re-admission after a student has been discontinued from the programme.

### **v. Assessment and Evaluation**

1. For each taught course, there will be at least two pieces of work to account for the continuous assessment (CA) mark, and these will involve tests, assignments, projects and term papers, as deemed necessary by the Lecturer.
2. There will be a three-hour examination in each taught course at the end of the semester in which it is offered.
3. A student must obtain a continuous assessment mark of at least 40% for admission to examination. The final mark will consist of 50% of the CA mark and 50% of the end-of-semester examination mark.
4. The end-of-semester examination papers will be moderated internally and externally.
5. The University of Namibia's regulations for postgraduate studies, class attendance, examinations, academic integrity and other rules will apply to the M.Sc programme in Economics.
6. A student must pass all taught courses before being allowed to work on the thesis. A student who fails a course but meets the minimum requirement for a supplementary examination must take the supplementary examination and pass it, to avoid being discontinued from the programme.
7. A student must pass all courses (including the thesis) to qualify for the award of the M.Sc degree in Economics.
8. The assessment and evaluation of students in the electives offered at the JFE will be determined by the AERC's Academic Board. The marks obtained in courses offered at the JFE will form part of the student's academic record at UNAM.
9. A student must submit a research proposal by the beginning of the first semester in the second year of study. The proposal must be presented to a Departmental Seminar consisting of his/her colleagues and staff members, including the thesis supervisor. The proposal must be approved by the Department of Economics and the Postgraduate Studies Committee before the research study can be conducted.
10. Each thesis will be examined and graded by an Internal Examiner and an External Moderator.
11. Successful candidates will be conferred the Degree of Master of Science in Economics upon completion of their studies.
12. Rules and regulations of the Postgraduate Studies Committee of UNAM will apply.

### **vi. Teaching Methods**

Teaching of courses will include lectures, group discussions, seminar presentations, public lectures, and guest speakers.

**vii. Mode of Delivery**

The programme will be offered face to face during the day on a full-time basis.

**viii. Exemptions**

A student who has completed and passed any or some of the courses and electives included in this curriculum at the masters' level may qualify for exemption up to a maximum of two courses, subject to recommendation of the Head of Department and approval by the Registrar's Office.

**CURRICULUM**

(ii) Code	Module	Contact Hours Per week	Credits	NQF Level
<b>(iii) Year One - First Semester</b>				
CEMT6951	Advanced Microeconomic Theory I	4	24	9
CEMA6951	Advanced Macroeconomic Theory I	4	24	9
CEME6951	Advanced Mathematical Economics	4	24	9
<b>(iv) Total</b>	<b>Three Modules</b>	<b>168</b>	<b>72</b>	

<b>Year One - Second Semester</b>				
CEMT6952	Advanced Microeconomic Theory II	4	24	9
CEMA6952	Advanced Macroeconomic Theory II	4	24	9
CEAE6952	Advanced Applied Econometrics	4	24	9
CERM6952	Research Methodology and Econometrics	4	24	9
<b>(v) Total</b>	<b>Four Modules</b>	<b>224</b>	<b>96</b>	

<b>Year Two - First Semester – Students take any two of the Following *Electives</b>				
	Elective	4	24	9
	Elective	4	24	9
<b>(vi) Total</b>	<b>Two Modules</b>	<b>112</b>	<b>48</b>	

<b>Year Two - Second Semester</b>				
CETM6952	Thesis		72	9

\* The electives will be offered at the JFE if the Department of Economics starts to offer the CMAP, otherwise those electives would be offered locally at UNAM.

**ELECTIVES and THESIS**

CEIE6951 International Trade

CEIF6951 International Finance

CEMO6951 Monetary Economics

CEPE6951 Public Sector Economics

CEEA6951 Agricultural Economics

CERE6951 Resource Economics

CEFE6951 Financial Economics

CEPA6951 Policy Analysis

CEMT6952 Thesis

## Syllabi

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### YEAR ONE CORE COURSES

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**Module title:** Advanced Microeconomic Theory I  
**Code:** CEMT6951  
**Contact hours:** 4 lectures per week over 14 weeks  
**NQF Level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics.

**Module description:** A modern microeconomics core course has to cover both a substantial part of the traditional course as well as new material. Roughly half the course covers the traditional material with a stress on the theory of consumer behaviour, the theory of the firm, inter-temporal choice, uncertainty and risk, market structure, general equilibrium, welfare economics and market failure. The other half covers relatively new material on game theory and asymmetric information models.

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**Module title:** Advanced Microeconomic Theory II  
**Code:** CEMT6952  
**Contact hours:** 4 lectures per week over 14 weeks  
**NQF Level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Microeconomics.

**Module description:** This course introduces students to recent developments in microeconomic theory. It presupposes a reasonable familiarity with standard microeconomics. The subject deals with general equilibrium and welfare economics. Topics covered in this component include introduction to general equilibrium theory, general equilibrium and its basic welfare properties, positive theory of equilibrium and foundations for competitive equilibria. Finally the last section introduces general equilibrium under uncertainty.

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**Module title:** Advanced Macroeconomic Theory I  
**Code:** CEMA6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Quantitative Methods and Intermediate Macroeconomics

**Module description:**

This course is based on African Economic Research Consortium's (AERC) syllabus that has been implemented in various African universities in their masters' degree programme in economics. The curriculum emphasizes on the dynamic and open-economy aspects of macroeconomics including the role of expectation and problems of policy credibility. Macroeconomics discipline has changed remarkably in the last two decades; it has become endowed with richer models that have brought better understanding on what works and what does not work and why. Therefore, this course departs from traditional courses that are centered on Keynesian and classical views and are based on static models under closed economy framework.

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**Module Title:** Advanced Macroeconomic Theory II  
**Code:** CEMA6952  
**Contact hours:** 4 lecture hours per week/ for 14 weeks  
**NQF level:** 9  
**Credit:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Quantitative Methods and Intermediate Macroeconomics

**Module Description:**

This course consists of two very important components of modern macro-economics: (i) growth theory and (ii) open economy macroeconomics. Both of these areas have gained prominence in the last couple of decades as the field of macroeconomics scrambles to explain two polar states of our world (rich and poor) and of increasing interdependence among economies. Both of these areas are disciplines in their own right with a vast amount of literature appearing every year, but the course is expected to provide a good foundation on growth theory as well as on inter-linkages among economies and policy effectiveness in the context of open economy.

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**Module Title:** Advanced Mathematical Economics.  
**Code:** CEME6951  
**Contact Hours:** 4 lecture hours per week/ for 14 weeks.  
**NQF level:** 9  
**Credits:** 24

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Mathematical Economics

**Module Description:**

Economic theory is a deduction from a set of logical derivations. The field of Mathematics equips us with the techniques that aid us in logical derivations. An economic model is a construct of a set of mathematical relations which can be applied to real world data to test for the validity of an economic theory or to calculate economic quantities to comprehend a phenomenon or even to help in making a policy decision.

This course will help students understand the use of various mathematical techniques ranging from linear algebra to calculus and their applications in economics. We will start from a basic level of mathematics and move fairly quickly to solving difference, differential equations and dynamic optimization problems. The techniques that are learned in this course provide the foundation for studying economic theory as well as empirical modeling in different areas of economics.

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**Module title:** Applied Econometrics  
**Code:** CEAE6952  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Quantitative methods/Business Statistics

**Module Description:**

This course starts from an introduction of bivariate regression model and its deficiency. Then it will swiftly move to regression modeling with multiple regression models, interpretation of the results and the problems associated with it. Diagnostic checking on misspecification of the regression model and correction of the problems will be emphasized from modern approach. It will also deal with the simultaneous equation models to rectify the limitation of the single equation models. The use of econometric software, Gretl, will go hand in hand to provide the practical knowledge needed of econometric modeling.

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**Module title:** Policy Analysis  
**Code:** CEPA6951  
**NQF Level:** 9  
**Credit:** 24  
**Contact hours:** 4 lecture per week / 14 weeks  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate Macroeconomics

**Module description:** This course aims to introduce students to the many and diversified techniques available for assisting policy analysts and decision-makers in sub-Saharan Africa at the various stages of the policy process. The course focuses on policy analysis as an applied social science

discipline that uses multiple methods of inquiry and argument to produce and transform policy-relevant information that may be utilized in socio-economic and political settings to resolve policy problems.

The course aims also to provide students with a conceptual framework for looking at issues from an economy wide perspective. The course will consist of a set of lectures, group discussions, assignments, tests, and a project paper. These are designed to provide insights into the basic mechanisms and key parameters which determine inter-sectoral and inter-household linkages in the economy.

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## YEAR TWO COURSES

**Module title:** Research Methodology and Econometrics.  
**Code:** CERM6952  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** CEME6951/ CEAE6952

**Module Description:**

This course has two parts. The first part introduces students to the various steps involved in developing a research proposal as well as a thesis. To make them understand the real process involved, samples of research proposals, a few completed theses and journal articles will be used as examples. In the second part, the course will introduce the most commonly used econometric methods in conducting empirical research in economics. Here, ARIMA, vector auto-regression and co-integration, panel data and qualitative dependent variable modeling will constitute the major component of the course. Gretl will facilitate the application of these methods.

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**Module title:** International Trade  
**Code:** CEIE6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** Intermediate International Trade

**Module Description:**

This course introduces students to recent developments in international trade theory and its application to trade issues. The course makes use of quantitative tools to determine the conditions postulated by the theories.

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**Module title:** Financial Economics  
**Code:** CEFE6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)

**Prerequisites:** None

**Module Description:**

Financial economics is one of the exciting areas of study in economics. This course orients students to the understanding of the nature of financial markets and institutions, different instruments, pricing and valuation techniques of the different categories of financial instruments plus some financial econometric modeling.

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**Module title:** International Finance  
**Code:** CEIF6951  
**Contact hours:** 4 lecture hours per week for 14 weeks



**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** None

**Module Description**

International Finance orients students to understanding of the nature of exchange rate and institutions, different instruments, pricing and valuation techniques of the different category of exchange rate regimes.

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**Module title:** Monetary Economics  
**Code:** CEME6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** CEMA6951/2

**Module Description**

This course orients and exposes students to the use of monetary theory on empirical situations including monetary and financial policy analysis. The course extends the amount of theory covered at the undergraduate level to help students improve their understanding of the workings of financial institutions.

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**Module title:** Public Sector Economics  
**Code:** CEPE6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** Intermediate Microeconomics

**Module Description**

Public economics analyzes the interaction of the government and the economy. Two types of questions are studied: 1) what is the "best" governmental policy for a particular economic problem? (normative theory); and 2) what determines the actual policy choices in a representative government? (positive theory). In each case, the primary purpose is to use microeconomic tools to study the impact of government policy on the distribution of resources. It looks at the economics of public expenditures and public taxation and their impact upon behavior.

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**Module title:** Resource economics  
**Code:** CERE6951  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**NQF level:** 9  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)  
Examination 50% (1 X 3 hour examination paper)  
**Prerequisites:** None

**Module Description**

Economic models must be adapted to accommodate the special features of natural resource inputs. The traditional curriculum of natural resource economics emphasized fisheries models, forestry models, and minerals extraction models (i.e. fish, trees, and ore). In recent years, however, other resources, notably air, water, the global climate, and "environmental resources" in general have become increasingly important to policy-making. Academic and policy interest has now moved beyond simply the optimal commercial exploitation of the standard trio of resources to encompass management for other objectives. For example, natural resources more broadly defined have recreational, as well as commercial values. They may also contribute to overall social welfare levels due to bequest motives, or by their mere existence (called passive use values).

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<b>Module title:</b>	Agricultural Economics
<b>Code:</b>	CEEA6951
<b>Contact hours:</b>	4 lecture hours per week for 14 weeks
<b>NQF level:</b>	9
<b>Credits:</b>	24
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)
<b>Prerequisites:</b>	Intermediate Microeconomics

#### **Module Description**

This course introduces students to recent developments in agricultural economics theory and its applications to agribusiness and natural resource management issues. The course introduces students to the application of economic principles to agricultural and resource management case studies and problem sets. Case studies use data from farms, research projects or field experiments. Students will incorporate an understanding of biological-physical relationships, economic principles, social and institutional conditions, through data collection, analysis and interpretation of results.

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<b>Module title:</b>	THESIS
<b>Code:</b>	CETM6952
<b>NQF level:</b>	9
<b>Credits:</b>	72
<b>Module assessment:</b>	Assessment will be based on the UNAM PGSC guidelines and the outcome of the Departmental seminars.
<b>Prerequisites:</b>	Successful completion of all taught modules.

#### **Module Description**

Students, who successfully completed the taught modules including the electives, shall undertake research in relevant topics in economics, approved by their supervisors and the Department of Economics. A student may start to work on his/her proposal by the end of the first semester of the second year, and the proposal must be approved by the beginning of the semester of the academic year in which he/she is required to write the thesis. A student can only officially register for the thesis after acceptance of his/her research proposal by the Postgraduates Studies Committee. On approval of proposal, students can conduct the research and write a thesis according to UNAM post graduate studies committee (PGSC) requirements.

## **E. DEPARTMENT OF MANAGEMENT SCIENCE**

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### **E.1. ADVANCED DIPLOMA IN BUSINESS ADMINISTRATION (12ADBA)**

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#### **i. Introduction**

Recently Senate approved the offering of a Post-Graduate Diploma and a Master's degree in Business Administration within the Department of Management Science of the Faculty of Economics and Management Science. However, there is a clear demand within the market for an Advanced Diploma that will complement those two approved qualifications. The Advanced Diploma is of particular importance given that it is both a qualification in its own right as well as a bridge towards both our PG Diploma and the Executive Masters degree offered by the Namibia Business School for the many Namibians who do not meet the entry requirements of those qualifications.

As a result of the observed gap in the market, the department is therefore proposing to offer an Advanced Diploma in Business Administration. The courses will aim at providing a thorough understanding of the activity of management in an intellectually rigorous fashion.

#### **ii. The objectives of this course are to:**

1. Provide a thorough grounding in the disciplines which form the basis of management practice.
2. Develop an understanding of the fundamentals of management by studying the subjects, which analyze various aspects of management.
3. Provide skills of critical analysis in relation to management issues.
4. Develop an awareness of the responsibilities of managers in an economic, social and environmental context.
5. Develop basic quantitative skills and the ability to apply them in a problem-solving context.
6. Provide the opportunity to gain in-depth insight of a management problem through the execution of a Business Project.
7. Develop skills of communication and co-operation relevant to a student's future career.
8. Provide an opportunity for relevant three year Diploma graduates as well as those with considerable management and supervisory experience to gain admission to the PG Diploma in Business Administration or the Executive Masters degree of the Graduate Business School.

#### **iii. Admission Requirements for the Advanced Diploma**

1. A candidate must have a three year full-time equivalent Diploma from the University of Namibia, or any other recognized academic institution plus five (5) years demonstrable management or supervisory experience.
2. A candidate without a three year Diploma, but who holds a qualification from a recognized institution of higher learning deemed to be equivalent to a three year full-time equivalent Diploma from the University of Namibia plus five (5) years demonstrable management or supervisory experience may also be considered for admission.
3. A candidate without a three year Diploma, but who has demonstrable, considerable and progressive management and supervisory experience of over 10 years may also be considered following an assessment and interview by the Department of Management Science.
4. A student must have demonstrable computer literacy in the absence of which they will have to attend the university core course in Computer Literacy.
5. A prospective student maybe interviewed and assessed by the Department of Management Science before recommending his/her application to the relevant UNAM structures.

#### **iv. Duration**

The Advanced Diploma cannot be obtained in less the one year of full-time registration and the programme must be completed within two years of registration. In line with NQA guidelines, graduation for the Advanced Diploma requires the successful completion of 142 credits with 16 credits for each module.

#### **v. Mode of Delivery**

The programme will be delivered on a full-time, part-time, and block release basis. There will be no timetable and staffing implications for the block release format as the Business school will cater for the venues and also utilize additional staff, especially those from MsM. The Advanced Diploma is organized into two (2) academic semesters.

The mode of teaching methods will include a mix of lectures, seminars, case studies, class discussions, student and expert presentations, group projects, simulation exercises and guest speakers.

#### **vi. Assessment and Evaluation of students**

1. For each module taught, there will be two modes of assessment comprising of continuous assessment and a written examination.
2. A candidate can be admitted to the examination in a module if he/she has obtained the required continuous assessment (CA) mark of 40%. UNAM's regulations will be binding in all other cases such as examination, class attendance, academic integrity, and requirement of successful completion of a course and the grading to be achieved.
3. Final examination on each module will be externally moderated. Continuous Assessment Marks will account for 50% of the final marks while the final examination marks will account for the other 50% marks. The pass mark for each module is 50% subject to a subminimum of 40% for each paper.
4. Candidates must pass each module with at least a 50% to qualify for the award for the Advanced Diploma in Business Administration.
5. A maximum of three modules may be supplemented per year provided that the final marks obtained are in the range of 45-49%. Students with below 50% may reregister for the course in the subsequent cycle. A student may reregister for up to a maximum of three semester modules.
6. A student who has failed (i.e. attained below 50%) in more than three semester modules will be discontinued from the programme.
7. With regards to the Business Project, a candidate must submit an initial draft proposal by the end of the first semester – the final draft should be presented in a Departmental Seminar with the whole class and staff in attendance. The Department will assign a supervisor to each

student. The candidate will, upon completion of the Business Project as deemed by the supervisor, be required to defend it in front of a committee of three members of academia (selected by the Department) that will judge the acceptability and quality of the work and assign a mark accordingly. The committee must reach a consensus. The Business Project will have one supervisor, an internal examiner, and an external examiner. The internal examiner can be any one of the lecturers involved in the programme provided he/she meets and adheres to UNAM's selection criteria.

8. A candidate will be conferred the Advanced Diploma in Business Administration upon successful completion of all the requirements outlined above.
9. UNAM's rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

### vii. Business Project

A student must submit a draft proposal at the end of the first semester of the year in which the student is required to write the Business Project. The proposal is subject to the approval of the Department.

By the time a student embarks on writing the Business Project, he/she should have formulated a topic, have a proposal and done some preliminary research on the subject during the course of his/her studies. The student's supervisor will help the student synthesize his/her ideas into a cohesive work coupled with original hypotheses/research questions that should be supported by data and its application where necessary. Finally, the work should prove a candidate's independent ability to develop and investigate an issue within the field of management sciences.

### viii. Curriculum

#### Year One Semester One

Module	Code	NQF level	Contact hours	Credits
Management Process	CMMP4731	Level 7	4 hours	16
Strategic Marketing	CMSP4731	level 7	4 hours	16
Business Project	CMBP4730	Level 7	4 Hours	16
Business Quantitative Methods	CMBM4731	Level 7	4 hours	16

#### Year One Semester Two

Module	Code	NQF level	Contact hours	Credits
Human Resources Management	CMHM4732	Level 7	4 hours	16
Entrepreneurship	CMRE4732	Level 7	4 hours	16
Business Economics	CMBE4732	Level 7	4 hours	16
Business Accounting	CMBA4732	Level 7	4 hours	16
Business Project	CMBP4730	Level 7	4 Hours	16

## Syllabi

### First Semester

**Module Name:** Management Process  
**Module Code:** CMMP4731  
**NQF Level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact Hours:** 4 hours per week for 14 weeks  
**Credits:** 16

**Module Assessment:**

- Continuous assessment 50% (minimum of 1 assignment)
- Examination 50% (Three hours examination paper)

**Prerequisites:** None

**Module Description:**

The purpose of this module is to expose students to the subject terminology, Concepts, and the Overview of Management Process, Evolution of Management thought, Planning Challenges in the 21<sup>st</sup> Century, Planning in the Contemporary Organization, Managerial Decision Challenges, Organizing the Challenges in the 21<sup>st</sup> Century, Leadership Challenges in the 21<sup>st</sup> Century, Motivating Organizational Members and Control Challenges in the 21<sup>st</sup> Century.

**Module Title:** Strategic Marketing  
**Module Code:** CMSP4731  
**NQF Level:** 7  
**National Professional Standards Competencies:**  
**Contact Hours:** 4 hours per week for 14 weeks.  
**Credits:** 16

**Module Assessment**

- Continuous assessment 50% (minimum of 1 test and 1 assignment)
- Examination 50% (Three hours examination paper)

**Prerequisites:** None

**Module description:**

The purpose of this module is to expose students to the subject terminology, Marketing concepts, and the overview of Marketing management, the Marketing mix, the nature of Goods and Services; Consumer Needs and Wants. The product mix, Social Responsibility, Ethics, consumer behavior, consumer purchase decision process; psychological influence; socio-cultural influences; Organizational Buyer; Marketing Communication process and Integrated Marketing Communication.

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**Module Title:** Business Quantitative Methods

**Code:** CBCM 4731

**NQF Level:** 7

**Contact Hours:** 4 hours per week for 14 weeks

**Credits:** 16

**Module assessment :** **Module Assessment**

- Continuous assessment 50% (minimum of 1 test and 1 assignment)
- Examination 50% (Three hours examination paper)

**Prerequisites:** None

**Module Description (Content):**

The module is designed to give students an overview of various mathematical and statistical topics and to enable them to solve business related problems. The topics to be covered are number and systems, rates, ratios, percentages, measurement and mensuration, equations and inequalities, introduction to algebra, probability theories and regression and correlation analyses.

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**Module Title:** Business Project

**Module Code:** CMBP4730

**NQF Level:** 7

**National Professional Standards Competencies:** N/A

**Contact Hours:** 4 hours per week for 28 weeks.

**Credits:** 16

**Module Assessment**

- Continuous assessment 50% (Successful completion of Business project proposal)
- Examination 50% (Successful Completion of the Business Project)

**Prerequisites:** None

**Module description:**

This module attempts to immerse students in the understanding of the research process by starting with the familiar and building on it. The module will direct attention to the steps or stages involved in academic writing and creating the business project as well as conducting research: formulating a researchable question, reviewing the literature, choosing appropriate research design and methodology, collecting data, analyzing and interpreting data, reporting findings and crafting the business project.

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**Second Semester**

**Module Name:** Human Resource Management

**Module Code:** CMHM4732

**NQF Level:** 7

**National Professional Competency Level:** N/A

**Credit Points:** 16

**Contact Hours:** 4 hours per week for 14 weeks

**Prerequisites:** None

**Module Assessment:**

- Continuous assessment 50% (Case studies and an assignment, counting 20% and 30% respectively)
- Examination 50% (Three hours examination paper)

**Module Description/Content:** The purpose of human resource management including the relation to traditional personnel management. The process and techniques of recruitment and selection and socialization in meeting organizational objectives, including interviewing, the use and abuse of selection tests, establishing the employment contract, probation and induction. The following topics are covered in detail: Introduction and overview of human resources management: functional areas and structure of human resources management and departments; the role of human resources in organization; the art and design of work; influences of external factors on human resources management; labour demographics and its implication on human resources management; international human resources management

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**Module Title:** Business Economics  
**Code:** CMBE4732  
**NQF Level:** 7  
**National Professional Standards Competencies N/A**  
**Contact Hours:** 4 Hours per Week for 14 Weeks  
**Credits:** 16  
**Prerequisites:** None

**Module Description/Content:**

This module deals with the basic economic problem, and how the economy works; the economic nature of the firm; the economic analysis of the strategic option of firms; how consumers and producers interact on the product market; how producers make the best possible choices; the macroeconomic challenges; the impact of government policies on business as well as the relationship between the broader macro economy and business performance. It also explores the basic drivers of productivity at firm level and strategies to create sustainable economic value.

**Module Assessment:**

1. Continuous assessment which contribute 50% to the total mark and consist of tests and business projects.
2. A three hour examination paper which contribute the other 50% of the total mark.

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**Module title:** Entrepreneurship  
**Code:** CMRE4732  
**NQF level:** 7  
**National Professional Standards competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (Three hours examination paper)  
**Prerequisites:** None

**Module description (content):**

It is a broad module as detailed study will be covered in other entrepreneurial/business functions – such as Marketing, Finance, Operations and Human Resources. It is intended to acquaint students with:

- The concepts and theory of entrepreneurship
- Entrepreneurial process (creativity; opportunities and challenges)
- Alternative ways of entering entrepreneurship
- Management of Small Businesses (growth and decline management)

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**Module Title:** Business Accounting  
**Module Code:** CMBA4732  
**NQF Level:** 7  
**National Professional Standards Competencies:** N/A  
**Contact Hours:** 4 hours per week for 14 weeks.  
**Credits:** 16

**Module Assessment**

- Continuous assessment 50% (minimum of 1 test and 1 assignment)
- Examination 50% (Three hours examination paper)

**Prerequisites:** None

**Module description:**

This module introduces concepts of Business Process Improvement (BPI) and working capital management. It also covers aspects of transfer pricing. It thus covers aspects of capital budgeting for profit – making, identifying and tracking product costs, unit standard costing and variance analysis, input mix, yield and factor productivity, balance score card, cost – volume – profit analysis, management reporting and decision – making. It also considers the investment appraisal, money and interest rates, risks and return, the investment decision: Net Present Value and the opportunity cost capital.

**i. Introduction**

The Bachelor of Business Administration degree is a full Time programme offered in two batches: DAY and EVENING. The curriculum for the B.B.A. degree consists of THIRTY FIVE (35) modules.

Nine (9) modules equal to 144 credits must be offered on the first-year level  
Nine (9) modules equal to 144 credits must be offered on the second-year level  
Nine (9) modules equal to 144 credits must be offered on the third-year level  
Eight (8) modules equal to 128 credits must be offered on the fourth-year level.

**The faculty offers three concentrations of the Bachelor of Business Administration (B.B.A.) degree namely,**

- 1. Strategic Marketing**
- 2. Strategic Human Resource Management**
- 3. Banking & Finance**

The Specialization will be indicated on the degree certificate.

**ii. ADMISSION REQUIREMENTS**

To register for the Bachelor of Business Administration degree, a candidate must hold a valid NSSC Certificate or any other relevant qualification. English is a compulsory subject and should normally be obtained at NSSC (English as a second Language) grade C or better, or a grade D or Better at NSSC (English First Language) level.

A candidate should obtain a minimum of 25 points in five subjects on the UNAM Point Scale to be admitted. However, if the minimum of 25 points is obtained, it does not necessary ensure and or guarantee admission. Entrance is based on availability of places within the department and awarded on the basis of merit.

The Faculty reserves the right to interview students before admission. Admission could also be considered per persons who qualify through Mature Age Entry Scheme upon successful completion of the relevant examinations as set out in the General Regulations. A special application form is available for this purpose. Please read this in conjunction with the Academic Conditions in the General Information and Regulations Yearbook.

**iii. DURATION OF STUDY**

The Bachelor Business Administration degree cannot be obtained in less than FOUR years. The degree must be obtained within SIX YEARS of full-time registration. Candidates holding a three-year diploma in business administration or in any related field from the Polytechnic of Namibia or any other recognized institution may be exempted from all first year as determined by Department, except for Business Mathematics (CBCM 3579) and English Communication and Study Skills if they do not offer it. Students will follow the programmes in effect at the time of their most recent date of admission, transfer or readmission. The Faculty has the right to amend the curriculum for academic and professional reasons.

**iv. COURSE CODES AND RESTRICTIONS ON COURSES**

A student will not be admitted to a specific course if s/he does not meet the requirements for the particular course. Before a student can continue with a course on second, third or fourth- year, the preceding relevant course must be passed.

**v. EXAMINATION REGULATIONS**

For detailed examination, promotion and re-examination rules, consult the General Information and Regulations Yearbook. A candidate will be admitted to the examination in a course if he/she has obtained the required continuous assessment mark of 40%. The Faculty determines the number and form continuous assessment takes. Examinations will be administered at the end of each semester.

**vi. ACADEMIC ADVANCEMENT RULES**

**a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year have been passed. If a student passed only one third (1/3) of the full curriculum of a specific year, he/she may not register for any course on the following high level. In all cases prerequisite for courses have to be passed before a student can proceed to register for courses that requires a prerequisite.

- 6 module out of the 9 courses prescribed for **YEAR 1**
- 6 module out of the 9 courses prescribed for **YEAR 2**
- 6 module out of the 9 courses prescribed for **YEAR3**
- ALL module prescribed for the curriculum

**b. PASS REQUIREMENTS**

A student will not be re-admitted into the Faculty if s/he has not passed at least:

- 3 modules by the end of the **FIRST YEAR**
- 9 modules at the end of the **SECOND YEAR**
- 16 modules at the end of **THIRD YEAR**
- 24 modules at the end of the **FOURTH YEAR**

A student may not register for the second year if his or her School Leaving Certificate (NSSC) is still outstanding..

**A candidate passes a course if a final mark of 50% is obtained. The final mark consists of the semester mark and the examination mark. The weight ratio between semester and examination mark is 50:50 respectively.**

**Pass with Distinction**

A candidate shall pass a course with distinction if she/he obtains a final mark of 80%.

**Practicals and Class Attendance: The attendance of lectures and practical classes is compulsory.**

**No exemption from class attendance shall be given to a student because of employment.**

**vii. CURRICULUM**

**Year 1**

**Semester 1**

Module	Code	NQF level	Contact hours	Credits
English Communication and Study Skills	ULCE 3419	Level 4	4 hours	16
Principles of Management	CMPP 3579	Level 5	4 hours	16
Computer Literacy	UCLC3409	Level 5	4 hours	8
Fundamentals of Accounting 1A	CAFÉ 3571	Level 5	4 hours	16
Basic Micro Economics	CEMI 3571	Level 5	4 hours	16

**Semester 2**

Module	Code	NQF level	Contact hours	Credits
English for Academic purpose	ULEA 3419	Level 4	4 hours	16
Business Mathematics	CBCM 3579	Level 5	4 hours	16
Fundamental of Accounting IB	CAFÉ 3572	Level 5	4 hours	16
Basic Macro Economics	CEMA 3572	Level 5	4 hours	16
Contemporary Social Studies	UCSI 3429	Level 4	4 hours	8

**Year 2**

**Semester 1**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
Organizational Behaviour 1	CMBO 3671	Level 6	4 hours	16	
Business Accounting 1	CMBA 3671	Level 6	4 hours	16	
Commercial Law A	CACL 3631	Level 6	4 hours	16	
Business Statistics A	CABA 3631	Level 6	4 hours	16	

**Semester 2**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
Organizational Behaviour 2	CMBO 3672	Level 6	4 hours	16	
Business Accounting 2	CMBA 3672	Level 6	4 hours	16	
Commercial Law B	CACL 3632	Level 6	4 hours	16	
Business Statistics B	CABA 3632	Level 6	4 hours	16	
Business Economics	CMBE 3672	Level 6	4 hours	16	



**Year 3****Semester 1**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
Managerial Economics	CMMI 3771	Level 7	4 hours	16	
Marketing Management	CMSM 3771	Level 7	4 hours	16	
Human Resource Management	CMHM 3771	Level 7	4 hours	16	
Operations Management 1	CMMO 3771	Level 7	4 hours	16	

**Semester 2**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
Marketing Management	CMSM 3772	Level 7	4 hours	16	
Human Resource Management	CMHM 3772	Level 7	4 hours	16	
Entrepreneurship	CMRE 3772	Level 7	4 hours	16	
Operations Management	CMMO 3772	Level 7	4 hours	16	
Business Research Methodology	CMBR 3872	Level 8	4 hours	16	

**Year 4****Semester 1**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
<b>Specializations:</b> Strategic Human Resource Management A Strategic Marketing A Banking & Finance A	CMHM 3871 CMSM 3871 CMBF 3871	Level 8	4 hours	16	
Strategic Management A	CMST 3871	Level 8	4 hours	16	
Financial Management A	CAMF 3871	Level 8	4 hours	16	
Management Information System	CMMI 3871	Level 8	2 hours	8	
Research Project A	CMRP 3870	Level 8	2 hours	8	

**Semester 2**

Module	Code	NQF level	Contact hours	Credits	Pre-requisites
<b>Specializations:</b> Human Resource management B Strategic Marketing B Banking & Finance B	CMHM 3872 CMSM3872 CMBF3872	Level 8	4 hours	16	
Financial Management B	CAMF 3872	Level 8	4 hours	16	
Strategic Management B	CMST 3872	Level 8	4 hours	16	
Project Management	CMPM 3862	Level 8	2 hours	8	
Research Project B	CMRP 3870	Level 8	2 hours	8	

Students majoring in other areas can take any other courses offered in the different specialisations in the third year provided they fulfil the prerequisites of such course/s.

YEAR 4

Semester 1	Semester 2
<b>Specialisation III</b> <b>MST3471</b> Strategic Management <b>MBI3471</b> International Business <b>MMI3471</b> Management Information System <b>Elective</b>	<b>Specialisation IV</b> <b>MST3472</b> Strategic Management <b>MBI3472</b> International Business <b>MMA3472</b> Managerial Economics <b>Elective</b>

Students should offer two courses from their area of specialization.

(1) **HUMAN RESOURCES MANAGEMENT**

**MHM3471** Human Resources Management III  
**MHM3472** Human Resources Management IV

(2) **MARKETING MANAGEMENT**

**MSM3471** Strategic Marketing III  
**MSM3472** Strategic Marketing IV

(3) **ENTREPRENEURSHIP**

**MRE3471** Entrepreneurship III  
**MRE3472** Entrepreneurship IV

(4) **BANKING AND FINANCE**

**ABF3471** Business Finance  
**AMF3472** Financial Management

**ELECTIVES:**

The following Electives can only be taken by students majoring in Banking and Finance.

**MMF3471** Financial Markets  
**MPD3472** Property and Development Finance

Year 4

Course/s	Prerequisite/s
<b>MRE3471/2</b> Entrepreneurship <b>MST3471/2</b> Strategic Management <b>ABF 3471</b> Business Finance <b>AFM 3472</b> Financial Management <b>MMI3471</b> Management Information System  <b>MHM3471/2</b> Human Resources Management <b>MPD3472</b> Property and Development Finance <b>MMF3471</b> Financial Markets	<b>MRE3351/2</b> Entrepreneurship <b>MOB3231/2</b> Organization Behaviour <b>MOM3351</b> Operations Management <b>MOM3351</b> Operations Management <b>ABR3302</b> Business Research and Report Writing <b>MHM3351/2</b> Human Resources Management

**E.2.1. Old Curriculum: BACHELOR OF COMMERCE (B.COM) [12 BCMM]**

Year 4

Students should take all the courses listed below (from two options) depending on their intended field of specialisation as indicated under options offered in the B. COM programme.

**B.COMM. BUSINESS MANAGEMENT AND INDUSTRIAL PSYCHOLOGY** (Students must offer 8 electives)

**B.COMM. ACCOUNTING AND BUSINESS MANAGEMENT** (students must offer 9 Electives)

**B.COMM. ACCOUNTING AND ECONOMICS** (Students must offer 8 Electives)

**B.COMM. PUBLIC MANGEMENT AND ECONOMICS** (Students must offer 8 Electives)

**B.COMM. PUBLIC MANAGEMENT AND INDUSTRIAL PSYCHOLOGY** (Students must offer 7 Electives)

Elective	Elective
Elective	Elective
Elective	Elective
Elective	Elective
Elective	Elective

(1) **BUSINESS MANAGEMENT**

**MST3471** Strategic Management  
**MST3472** Strategic Management

**MRE3351** Entrepreneurship I  
**MRE3352** Entrepreneurship II  
**MMO3302** Operations Management

**(2) ACCOUNTING**

**AFE3471** Financial Accounting III  
**AFE3472** Financial Accounting III  
**ABF3471** Business Finance  
**AAM3472** Management Accounting III

**(3) ECONOMICS**

**EPT3471** Economic Theory & Policy  
**EPT3472** Economic Theory & Policy  
**PMR3471** Research Methods  
**ENE3472** Namibian Economy

**(4) PUBLIC MANAGEMENT**

**PLA3471** Administrative Law  
**PMR3471** Research Methods  
**PMS3471** Strategic Public Management  
**PAD3472** Development Administration

**(5) INDUSTRIAL PSYCHOLOGY**

To be admitted to fourth-year a student must satisfy the following requirements:

- a pass in Foundations of Psychology(**HPSG3111**) and in Social Psychology(**HPSG3112**)
- a pass of at least **four other Psychology modules** in the third year.

Students must take the following courses:

**HPSG3410** Advanced Research Methodology and Methods  
**HPSI3410** Advanced Organisational Psychology  
**HPSG3430** Developmental Psychology of Adulthood and Old Age

**Year 4**

<p><b>MRE3471/2</b> Entrepreneurship  <b>MST3471/2</b> Strategic Management  <b>EPT3471/2</b> Economic Theory &amp; Policy  <b>PRM3472</b> Research Methodology  <b>MIS3472</b> Management Information System  <b>ABF3471</b> Business Finance  <b>AFE3471/2</b> Financial Accounting III  <b>AAM3472</b> Management Accounting III  <b>PLA3471</b> Administrative Law  <b>PMS3471</b> Strategic Public Management  <b>PAD3472</b> Development Administration</p>	<p><b>MPP3111</b> Principles of Management  <b>MPP3111</b> Principles of Management  <b>See B Econ</b>  <b>MPP3111</b> Principles of Management  <b>See BBA &amp; BACC</b>  <b>AFE3351/2</b> Financial Accounting II  <b>AAM3351</b> Management Accounting II  <b>PGP3112</b> Introduction to Government Studies  <b>PGP3112</b> Introduction to Government Studies  <b>PGPS3112</b> Introduction to Government Studies</p>
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## Syllabi

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### FIRST YEAR MODULES

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**Module Title:** Business Mathematics  
**Code:** CBCM 3579  
**NQF Level:** 5  
**Contact Hours:** 4 lectures per week for 14 weeks  
**Credits:** 16  
**Module assessment:** **Continuous Assessment (50%) (Minimum 2 tests and 1 assignment)**  
**Examination (50%): 1 x 3 hour paper)**  
**Prerequisites:** None

**Module Description (Content):**

The module is designed to give students an overview of various business mathematical calculations and topics to enable them to solve business related problems. The topics to be covered are number and systems, rates, ratios, percentages, measurement & mensuration, equations and inequalities, and introduction to algebra.

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**Module title:** Principles of Management  
**Code:** CMPP 3579  
**NQF level:** 5  
**National Professional Standards Competencies:**  
**Contact hours:** 4 lecture periods / week for 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment 50% (Minimum of 2 tests and 1 assignment)

**Module Description:**

This is an introductory course in Business Management, which offers specific topics that include an introduction to business management and entrepreneurship. Different types of business and the business environment, including general discussion of principles of General Management, and different functions such as planning, organizing, leading and controlling will also be discussed.

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**Module Title:** FUNDAMENTALS OF ACCOUNTING B  
**Code:** CAFE 3512  
**NQF Level:** 5  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16  
**Prerequisites:** None

**Module assessment:** Continuous assessment (50%): 2 tests and one assignment  
Examination: 1 x 3 hours paper

**Module description (content):**

Financial reporting – financial statements of a sole proprietorship, non-profit organisations and incomplete records, Partnerships – establishment of a partnership, financial statements of a partnership, Branches – dependent and independent branches.

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**Module title:** Basic Microeconomics  
**Code:** CEMI3571  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description:**

Economics is the study of how society allocates scarce resources to satisfy the wants of its members for goods and service. As such, it is a subject concerned with issues of both efficiency and equity. An efficient economy gets the most it can from its scarce resources; an equitable economy fairly distributes the benefits of its resources among its members. Is the economy efficient? Is the economy fair? The course is aimed at introducing students to key concepts used in microeconomics and facilitate a basic understanding of the economic phenomena. The course is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity serves as preparation students for further study of the disciplines within the economics field.

Module content includes: an introduction to microeconomics, demand and supply, market structures, Factor markets and introduction to international trade.

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**Module title:** Basic Macroeconomics  
**Code:** CEMA3572  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** None

**Module description:**

This module introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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## SECOND YEAR MODULES

**Module Title:** Business Economics  
**Code:** CMBE 3672  
**NQF Level:** 6  
**National Professional Standards Competencies/A**  
**Contact Hours:** 4 Hours per Week over 14 Weeks  
**Credits:** 16  
**Prerequisites:** None  
**Module Assessment:** Continuous assessment 50% (minimum of 2 tests and 1 Assignment)  
Examination 50% (1x 3 hour examination paper)

**Module Description/Content:**

This module deals with the economic nature of the firm; the economic analysis of the strategic options of firms, the impact of government policies on business as well as the relationship between the broader macro economy and business performance. Also the course explores the basic drivers of productivity at firm level and strategies to create sustainable economic value.

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**Module title:** Organizational Behaviour 1  
**Code:** CMBO 3671  
**NQF level:** 6  
**National Professional Standards competencies:** Not available  
**Contact hours:** 4 lectures per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 Assignment)  
Examination 50% (1x 3 hour examination paper)  
**Prerequisites:** None

**Module description (content):**

The module will focus on the following topics:

The module introduces Organizational Behaviour to students by looking at several themes that are current in contemporary organizational life. It looks at concepts, theories and techniques as applied in management of organizations. Specific topics will be determinants of organizational performance (teamwork, motivation, rewards, job design, job satisfaction etc.), organizations and the environment, Organizational cultures, structures and processes, and management of growth and decline.

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**Module Title:** COMMERCIAL LAW A  
**Code:** CACL3631  
**NQF Level:** 6  
**NPSC:** N/A  
**Contact Hours:** 4 lecture hours per week for 14 weeks  
**Credit:** 16  
**Pre-requisite:** None

**Module description (content):**

The detailed contents are as follows:

Introduction to the theory of Law, the definition of the concept of "law", the various sources of Namibian law. Customs, legislation (statute), common law etc as sources of Namibian law. Direct and indirect sources of law, the various divisions of our law. The administration of justice in Namibia. The hierarchy of the Namibian courts. The general principles of natural justice "audi alteram partem rule". The law of contract, definitions of a contract and the requirements for the conclusion of a valid contract: consensus, contractual capacity, lawfulness, possibility of performance, formality. Termination of contractual relations: agreement, setoff, death, insolvency, suppressing impossibility etc. Various forms of breach of contract: mora creditors, mora debitoris, defective performance, prevention of performance, repudiation. Remedies for breach of contract. specific performance as a remedy for breach of contracts and other potential remedies availed to an aggrieved party.

**Module assessment:** Continuous assessment 50%, 2 modes of assignment for the semester. 3 hour final examination

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**Module:** **COMMERCIAL LAW B**  
**Code:** **CACL3632**  
**NQF level:** 6  
**NPSC:** N/A  
**Contact Hours:** 4 lecture hour per for 14 weeks  
**Credit:** 16  
**Pre-requisites:** None

**Module Description (contents):** The detailed contents are as follows;

Special contracts, deed of Sale, The essentialia for the creation of a contract of purchase and sale. Establishment of the price to the merx (things) and intentions to buy and sell. Lease agreements, obligations of the parties to a lease agreement "Huur gaat voor koop rule" Negotiable instruments , Definitions of a negotiable instrument and the requirement of a negotiable instrument. The parties to a negotiable instrument. Type of negotiable instrument. Credit Agreements, Hire- purchase agreements, Formation of a credit agreement. The consequences of a credit agreement. Labour Law The employment contract: definition and the parties thereto, The duties of the employer and employee after conclusion of the employment contract. Termination of the contract of employment. Various forms of business enterprise.

**Module assessment:** continuous assessment 50%, 2 modes of assessment during the semester.  
3 hour final examinations.

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**Module title:** **BUSINESS STATISTICS A**  
**Code:** **CABA3631**  
**NQF level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 Lecture hours per week for 14 weeks  
**Credit:** 16  
**Prerequisites:** None  
**Module assessment:** Continuous assessment (50%): 2 tests and one assignment  
Examination: 1 x 3 hours paper

**Module description (content):** The detailed contents are as follows:

This module introduces the students to the fundamental of statistics. Topics include: Data and Statistics, Collection of data, Presentation of data, Frequency distributions, Scatter diagrams and Cross tabulations, Measures of central tendency, Measures of dispersion/variation, Probability theory and Probability distributions(Binomial, Poisson, Exponential and Normal).

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**Module title:** **Business Statistics B**  
**Code:** **CABA3632**  
**NQF level:** 6  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 Lecture hours per week for 14 weeks  
**Credit:** 16  
**Prerequisites:** None  
**Module assessment:** Continuous assessment (50%): 2 tests and 1 assignment  
Examination: 1 x 3 hours paper

**Module description (content):** The detailed contents are as follows:

This module introduces the students to the fundamental of statistics. Topics include: Sampling and Sampling distributions, Interval Estimation, Hypothesis Testing (mean and proportion), Inferences about population variances, Tests of goodness of fit and independence, Simple linear regression , Index numbers.

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**Module Title:** **Business Accounting 1**  
**Code:** **CMBA 3671**  
**NQF Level:** 6  
**Contact Hours:** **4 Hours per week for 14 Weeks**  
**Credits** 16  
**Module Assessment:** Continuous assessment 50% (minimum of 2 tests and 1 Assignment)  
Examination 50% (1x 3 hour examination paper)  
**Prerequisites:** None  
**Module Description:**

The module provide an introduction to some aspects of financial reporting and financial

decision-making in companies. Specifically the course deals with an overview of financial reporting for companies AC000 and AC100, balance sheet format and content AC101 and AC107, income statement: format, content, irregular items AC111 and AC 103, importance of corporate financial reporting, limitations of balance sheet and income statement and director's report content and format.

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**Module Title:** Business Accounting 2  
**Code:** CMBA 3672  
**NQF Level:** 6  
**Contact Hours:** 4 Hours per week for 14 Weeks  
**Credits:** 16

**Module Assessment:** Continuous assessment 50% (minimum of 2 tests and 1 Assignment)  
Examination 50% (1x 3 hour examination paper)

**Prerequisites:** None

**Module Description:**

This module introduces cost accounting models available for planning, controlling and evaluating company operations. It covers aspects such as budgeting for profit-making, cash budgets, identifying and tracking product costs, unit standard costing and variance analysis, input mix, yield and factor productivity, balance score card, cost-volume-profit analysis, management reporting and decision-making. It also considers the time value of money and interest rates, risk and return, the investment decision: Net Present Value and the opportunity cost of capital as well as capital structure and dividend policy.

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**Module title:** Organizational Behaviour 2  
**Code:** CMBO 3672  
**NQF level:** 6  
**National Professional Standards competencies:** N/A  
**Contact hours:** 4 lectures per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description (content):** The module will focus on the following topics:

Change - causes and management of change; organizational development (OD); learning organizations; resistance to change; overcoming resistance to change. Workforce diversity – case for diversity; ethical and social responsibilities; economic considerations; knowledge and skill factors; characteristics of successful diversity management. Power, politics and conflict resolution – sources of power; empowerment; power, politics and morality; forms of political manipulations and management of politics  
Different types of leaders– principles and value systems; disintegration and integration processes; elements of conceptual framework; forms of leadership styles.

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### THIRD YEAR MODULES

**Module title:** Operations Management  
**Code:** CMMO 3771  
**NQF level:** 7  
**National Professional Standards Competencies:\*** None  
**Contact hours:** 4 lecture periods / week for 14 weeks  
**Credits:** 16  
**Module assessment:**

- Continuous assessment 50% minimum of 2 tests and 1 assignment
- Examination 50% (1 x 3 hour examination paper)

Prerequisites: None

**Module description (content):** This module is designed to expose the student with the functional area of Operations Management. The course covers the foundations to Operations Management in both manufacturing and service industries. The course deals with both strategic and operational issues pertaining to operations management and highlights the competitive advantage that the operations function can provide to an organisation. The topics to be covered are operations strategy, design of goods and services, process management, quality management, forecasting layout and location strategies.

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**Module Title:** Marketing Management  
**Module Code:** CMSM 3771  
**NQA Level:** 7  
**National Professional Standards Competencies:**  
**Contact Hours:** 1 x 4 hours per week x 14 weeks.  
**Credits:** 16  
**Module Assessment**

- Continuous assessment 50% (minimum of 2 tests and 1 assignment)

- Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** None

**Module description:**

The purpose of this module is to expose students to the subject terminology, marketing concepts, and the overview of marketing management, the marketing mix, the nature of goods and services; consumer needs and wants. The product mix, Social Responsibility, ethics, consumer behaviour, consumer purchase decision process; psychological influence; socio-cultural influences; Organizational Buyer; Marketing Communication process and Integrated Marketing Communication.

**Module Title:** Human Resources Management I  
**Module Code:** CMHM3771  
**NQA Level:** 7  
**National Professional Competency Level:** N/A  
**Credit Points:** 16  
**Contact Hours:** 1 x 4 hours per week x 14 weeks.  
**Prerequisites:** None

- Continuous assessment 50% (Minimum 2 tests and 1 assignment)
- Examination 50% (1x 3 hour paper)

**Module Description/Content:** The purpose of human resource management including the relation to traditional personnel management. The process and techniques of recruitment and selection and socialization in meeting organizational objectives, including interviewing, the use and abuse of selection tests, establishing the employment contract, probation and induction. The following topics are covered: Introduction and overview of human resources management.; functional areas and structure of human resources management and departments; the role of human resources in organization; the art and design of work; influences of external factors on human resources management; labour demographics and its implication on human resources management; international human resources management

**Module Title:** Managerial Economics  
**Code:** CMMI 3771  
**NQF Level:** 7  
**National Professional Standards Competencies?** N/A  
**Contact Hours:** 4 Hours per week over 14 weeks  
**Credits:** 16

**Module Assessment:**

- Continuous assessment which contribute 50% to the total mark and consist of tests and business projects.
- A three (3) hour examination paper which contribute the other 50% of the total mark.

**Prerequisites:** None

**Module Description/Content:**

The module aims to show how Business Economics explain and predicts phenomena relating to markets and firms; explore uses of Economics in the analysis of management problems and in managerial decision-making. It will also consider firm strategies in so far as they are informed by economics, especially in the domains of pricing and costing. The role of government and macroeconomic policies on business performance will also be considered.

**Module title:** Entrepreneurship  
**Code:** CMRE 3772  
**NQF level:** 7  
**National Professional Standards competencies:** N/A  
**Contact hours:** 1 x 4 lectures per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (1\*2 hour examination paper)  
**Prerequisites:** None

**Module description (content):**

It is a broad module as detailed study will be covered in other entrepreneurial/business functions – such as Marketing, Finance, Operations and Human Resources. It is intended to acquaint students with:

- the concepts and theory of entrepreneurship
- entrepreneurial process (creativity; opportunities and challenges)
- alternative ways of entering entrepreneurship
- management of Small Businesses (growth and decline management)

**Module title:** Operations Management



**Code:** CMMO 3772  
**NQF level:** 7  
**National Professional Standards Competencies:\*** None  
**Contact hours:** 4 lecture periods / week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
**Examination 50% (1 x 3 hour examination paper)**

**Prerequisites:** None

**Module description (content):**

This module is designed to expose the student with the functional area of Operations Management. The course covers the foundations to Operations Management in both manufacturing and service industries. The course deals with both strategic and operational issues pertaining to operations management and highlights the competitive advantage that the operations function can provide to an organisation. The topics to be covered are human resources and job design, supply chain management, project management, inventory management, aggregate planning and scheduling, enterprise resource planning and maintenance and reliability.

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**Module Title:** Business Research Methodology  
**Code:** CMBR 3872  
**NQF level:** 8  
**National Professional Standards Competencies:** N. A.  
**Contact Hours:** 4 Lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): 2 tests and one assignment  
Examination: 1 x 3 hours paper  
**Pre requisites:** None

**Module description (content):**

This module introduces students to business research and report writing with a focus on the nature of research in business management, accounting and finance disciplines. The detailed contents are as follows:

1. Introduction to research, research in business, the role and types of research,
2. Problem identification and problem statements, literature review, Hypothesis construction, and writing research proposal,
3. Ethics in research
4. Measurement: Defining "measurement", types of measurement (nominal, ordinal, interval, ratio), Measurement concerns (reliability, validity), Measuring Complex Variables
5. Research design, primary and secondary data sources, data collection, questionnaire construction,
6. Sampling theory and Procedures: Sampling basics, Non-probability samples, Probability samples, Multi-stage sampling, Factors affecting sample size, Margin of error (confidence intervals)
7. Data analysis: the role of parametric and non-parametric statistics, Types of statistics (descriptive, inferential), correlation and regression, Types of analysis (univariate, bivariate, multivariate) Hypothesis testing,
8. Interpretation and presentation of research findings: written and oral presentations

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**Module Title:** Marketing Management  
**Module Code:** CMSM 3772  
**NQA Level:** 7  
**National Standards Competencies:** N /A  
**Contact Hours:** 1 x 4 hours per week x 14 weeks  
**Credits:** 6  
**Module Assessment**

- Continuous assessment 50% (minimum of 2 tests and 1 assignment)
- Examination 50% (1 x 3 hour examination paper)

**Prerequisite:** None

**Module description:**

Strategic Marketing Management develops a structured approach to understanding and managing the marketing function. By learning how successfully integrate the elements of the marketing function into strategic, cohesive plan the student will cover the following topics: Strategic Marketing Process, The marketing environment: Examining and responding to the marketing Environment, Competitive forces, Economic forces, Political forces, Legal and Socio-cultural forces; Technological forces, marketing research, developing and managing products, Personal selling and sales promotion, Wholesaling and Retailing.

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**Module Title:** Human Resource Management  
**Module Code:** CMHM 3772  
**NQA Level:** 7  
**National Professional Competency Level:** N/A  
**Contact Hours:** 4 lecture periods/ week of 14 weeks  
**Credit Points:** 16

- Continuous assessment 50% (Two tests and 1 assignment)
- Examination 50% (1x 3 hour paper)

**Prerequisites:** None

**Module Description/Content:** The introduction of different approaches to employee relations e.g. unitary, pluralist and radical frames of reference, human resource management. The relevance of these to the development of an employee relations policy, the influence of the media on managements and employees' perceptions and the effect that this can have on diagnosing problems and on the eventual outcome of a situation. Criteria for effective pay structures, job analysis and job evaluation. Introduction to industrial psychology, psychology of work and labour relations including the theory of psychometric testing will be covered.

#### FOURTH YEAR MODULES

**Module Title:** Strategic Management A  
**Code:** CMST 3871  
**NQF Level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact Hours:** 4 Hours per Week over 14 Weeks  
**Credits:** 16  
**Module Assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None  
**Module Description/Content:**

This module course in Strategic Management is designed to take final year students through the strategic management and planning processes – policy and strategy conception, formulation, elaboration, implementation, monitoring and evaluation; providing comparative theories, applications procedures and practices used in and by modern and competitive businesses. The course will also seek to integrate the various disciplines of management sciences in a coherent strategic framework.

**Module Title:** Strategic Management B  
**Code:** CMST 3872  
**NQF Level:** 8  
**Contact Hours:** 4 Hours per Week over 14 Weeks  
**Credits:** 16  
**Prerequisites:** None  
**Module Assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)

**Module Description/Content:**

This module in Strategic Management is designed to take final year students through the strategic management and planning processes – policy and strategy conception, formulation, elaboration, implementation, monitoring and evaluation; providing comparative theories, applications procedures and practices used in and by modern and competitive businesses. The course will build on the material covered in Strategic management 1 with a particular focus on the acquisition of practical skills in the strategy formulation and implementation areas.

**Module Title:** FINANCIAL MANAGEMENT A  
**Code:** CAMF3871  
**NQF Level :** 8  
**National Professional Standards Competencies:** NA  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): 2 tests and one assignment  
 Examination: 1 x 3 hours paper  
**Prerequisites:** None

**Learning Objectives:** The objective of this module is to introduce basic concepts of financial management. After completing this module students are expected to apply various tools of financial management including ratio analysis, capital budgeting, cost of capital among others.

**Module description (content):** The detailed contents are as follows:

This module examines the role of the finance function in the firm. The detailed contents are as follows; Financial statements analysis – ratio analyses, Du Pont Identity, sources and uses of cash, standardised financial statements, Time value of money – present and future values, discounted cash flow valuation, Risk and return – basics, returns, capital market efficiency, Capital asset pricing model and portfolio theory – expected returns and variances, portfolios, systematic and unsystematic risk, diversification and portfolio risk, Beta, security market line, Capital budgeting – Net present value, payback rule, discounted payback rule, average accounting return, internal rate of return, profitability index, project cash flows, incremental cash flows discounted cash flow analysis, cost cutting proposals, replacing an asset, setting the bid price, evaluating equipment with different lives, Business valuation – nature and purpose of the valuation and financial assets, models for the valuation of shares, the valuation of debt and other financial assets, practical considerations in the valuation of shares, Cost of capital – sources of finance and their relative costs, estimating the cost of equity, estimating the cost of debt and other capital instruments, estimating the overall cost of capital, capital structures theories and practical considerations.

**Module Title:** FINANCIAL MANAGEMENT B  
**Code:** CAMF3872  
**NQF Level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment (50%): 2 tests and one assignment  
Examination: 1 x 3 hours paper  
**Prerequisites:** None

**Module description (content):** The detailed contents are as follows:

Working capital management – nature, elements and importance of working capital, management of inventories, accounts receivables, account payables and cash, determine working capital needs and funding strategies, Business finance – source of, and raising short-term finance, long-term finance, internal sources of finance and dividend policy, gearing and capital structure considerations, finance for small and medium-size entities, Advanced investment appraisals – non-discounted cash flow techniques, discounted cash flow techniques, allowing for inflation and taxation in discounted cash flows, adjusting for risk and uncertainty in investment appraisal, specific decisions such as lease vs buy, asset replacement, capital rationing, international investment and financing decisions, Mergers and acquisitions – valuation of acquisitions and mergers, financing acquisitions and mergers, Risk management – nature and types of risk and approaches to risk management, exchange rates differences and interest rates fluctuations, foreign currency risk and hedging.

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**Module title:** Management Information systems  
**Code:** CMMI 3871  
**NQF level:** 8  
**National Professional Standards Competencies:** None  
**Contact hours:** 2 lecture periods / week for 14 weeks  
**Credits:** 8  
**Module assessment:** Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

**Module description**

A capstone module in the field of management information systems. The module integrates the organizational, managerial, and technical aspects of management information systems. Emphasis is on the internal management of information resources and on the management of information systems. Coverage of the subject matter will be through lectures, case studies, class discussion, independent readings and research. Fundamentals underlying the design, implementation, control, evaluation, and strategic use of modern, management information systems for business data processing, office automation, information reporting, and decision making will be covered. Emphasis is on managerial and strategic aspects of information systems as opposed to the technology aspects. Because this course is an MIS course and is meant to expose contemporary managerial thought associated with a new and dynamic environment, the information technologies associated with the delivery of Internet sites, etc. will be only briefly mentioned. This course is NOT an Information Technology course.

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**Module Name:** Human Resource Management A  
**Module Code:** CMHM 3871  
**NQA Level:** 8  
**National Professional Standards Competencies:**  
**Contact Hours:** 1x 4 hours a week x 14 weeks.  
**Credits:** 16  
**Module Assessment** 1 x three hour Examination 50  
Individual Assignment / project and presentation 20 %  
A test 15 %  
A practical case study 15 %  
**Prerequisites:** None

**Module description:**

The module will cover performance management, Management by Objectives, Power and Politics in organizations, Conflict Management Resolutions and Negotiations, Affirmative Action, Grievances and Disciplinary procedures. Efforts will be made to examine critically a practical case study for an institution of a student choice. Management theories related to the mentioned subjects will be considered.

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**Module Title:** Strategic Marketing Management A  
**Module Code:** CMSM 3871  
**NQA Level:** 8  
**National Professional Standards Competencies:** N/A  
**Contact Hours:** 1 4 hours per week x 14 weeks  
**Credits:** 16  
**Module Assessment** Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** None

**Module description:**

The module consists of Marketing planning, strategic mission and strategic goals, Environmental Scanning, market opportunities analysis, Marketing strategy, Creating the marketing mix, Marketing Research, marketing Implementation and Control, Pricing and the process to be followed in creating the marketing plan and the students to present an analytical paper on the subject matter.

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**Module Title:** Strategic Human Resources Management B

**Module Code:** CMHM 3872

**NQA Level:** 8

**National Professional Standards Competencies:**

**Contact Hours:** 1 x 4 hours x 14 weeks.

**Credits:** 16

**Module Assessment**

Continuous assessment (50) and Minimum 2 tests and 1 assignment)  
Examination 50 % (1 x three hour Examination paper)

**Prerequisite:** None

**Module description:**

The overall outcome for this module is that, on its completion, the student should be able to demonstrate a holistic understanding of the integration of human resource strategy and business strategy. The course will consider human Resources Development aspects, such as: The purpose of training, responsibility for training and development, training needs analysis, workforce diversity training, management development, career management and it will explore the underlying theories and practices in human resource development. Efforts will be made to cover international human resource management. Issues such as staffing the global enterprise-selection of international assignees, performance management for international assignees and foreign managers. This overall outcome will be achieved through student's mastery of the following specific outcomes.

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**Module Name:** Strategic Marketing Management B

**Module Code:** CSM 3872

**NQA Level:** 8

**National Professional Standards Competencies:**

**Contact Hours:** 1 x 4 hours per week x 14 weeks.

**Credits:** 16

**Module Assessment**

- Continuous assessment 50% (minimum of 2 tests and 1 assignment)
- Examination 50% (1 x 3 hour examination paper)

**Prerequisites:** None

**Module description:**

In depth discussions of marketing operations in the international set-up of Globalization – with emphasis on the analysis of markets internationally, e.g. world trade organizations, Creation of the marketing plan for a specific product and market. Looking through the SLEPT analysis process, Poverty alleviation and students to produce a marketing plan for a specific product and market.

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**Module Title:** Banking & Finance A

**Code:** CMBF 3871

**NQF Level:** 8

**National Professional Standards Competencies:** N/A

**Contact Hours:** 4 Hours per Week over 14 Weeks

**Credits:** 16

**Module Assessment:**

- Continuous assessment 50%, (minimum two tests and one assignment)
- 1 x 3 three hour examination 50%.

**Prerequisites:** None

**Module Description/Content:**

The module will explore the South African and Namibian financial markets from an institutional perspective. It will also explore the various markets such as the Money, Bond, Equity, FOREX, and Derivative markets and the instruments traded in them.

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**Module Title:** Banking & Finance B

**Code:** CMBF 3872

**NQF Level;** 8

**National Professional Standards Competencies:** N/A

**Contact Hours:** 4 Hours per Week over 14 Weeks

**Credits:** 16

**Module Assessment:**

- Continuous assessment 50%, (minimum two tests and one assignment)

- 1 x 3 three hour examination 50%.

**Prerequisites:** None.

**Module Description/Content:**

This module will focus on the operations and management of banking institutions by exploring the following aspects in depth: Overview of the banking industry in Namibia, regionally and internationally; The regulatory framework in Namibia with reference to the international best practice; Evaluation of Bank Performance: Management of Interest Rate Risk: Managing the cost of funds, bank capital, and liquidity; Financing individuals and businesses with particular focus on SMMEs; Managing the investment portfolio; and the impact of globalization and advances in technology on banking.

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<b>Module Title:</b>	<b>Research Project</b>
<b>Code:</b>	<b>CMRP 3870</b>
<b>NQF Level:</b>	8
<b>National Professional Standards Competencies:</b>	<b>N/A</b>
<b>Contact Hours:</b>	2 Hours per Week over 28 Weeks
<b>Credits:</b>	16
<b>Prerequisites:</b>	None
<b>Module Assessment:</b>	100% - Mini-Thesis

**Module Description/Content:**

This module entails the preparation of a Mini-Thesis in the area of one's specialization. The Mini-Thesis will have a minimum of 10 000 words and a maximum of 15 000 words.

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### **E.3. Post Graduate Diploma in Business Administration (12PDBA)**

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#### **i. Introduction**

The Department of Management Science is the only department within the Faculty of Economics and Management Science which does not yet offer a postgraduate qualification. However, there is a clear demand within the market for an academic Masters and PG Diploma that will complement our existing Executive MBA offered by the Business School. Other institutions have come to the fore in terms of trying to meet that demand – the Polytechnic recently launched the MIB and the University of Derby in the UK is seeking to offer an MSc in Strategy in Namibia in conjunction with the British Council utilizing UNAM facilities. And then there is also Mancosa and ESAMI. The PG Diploma is of particular importance given that it is both a qualification in its own right as well as a bridge towards the Masters degree for the many Namibians who do not meet the Masters Degree entry requirements.

As a result of the observed gap in the market, the department is therefore proposing to develop a PG Diploma in Business Administration. The courses will aim at providing thorough understanding of the activity of management in an intellectually rigorous fashion.

#### **ii. Objectives**

The objectives of this course are to:

1. Provide a thorough grounding in the disciplines which form the basis of management practice.
2. Develop an understanding of the fundamentals of management by studying the subjects, which analyse various aspects of management.
3. Provide skills of critical analysis in relation to management issues.
4. Develop an awareness of the responsibilities of managers in an economic, social and environmental context.
5. Develop basic quantitative skills and the ability to apply them in a problem-solving context.
6. Provide the opportunity to gain in-depth insight of a management problem through the preparation of a thesis.
7. Develop skills of communication and co-operation relevant to a student's future career.
8. Provide an opportunity for relevant Level 7 Bachelor degree graduates as well as those with less than 60% at relevant level 8 Bachelor's degree to gain admission to the Masters degree.

#### **iii. Admission Requirements**

Admission Requirements for the PG Diploma

1. A candidate must have a Bachelors degree from the University of Namibia, or any other recognized University.
2. A candidate without a bachelor's degree, but who holds a qualification from a recognized institution of higher learning deemed to be equivalent to a bachelor's degree from the University of Namibia may also be considered for admission.
3. A prospective student maybe interviewed and assessed by the Department of Management Science before recommending his/her application to the relevant UNAM structures.

#### **iv. Duration**

The PG Diploma cannot be obtained in less the one year of full-time registration and the programme must be completed within two years of registration. In line with NQA guidelines, graduation for the PG Diploma requires the successful completion of 144 credits with 16 credits for each module.

#### **v. Mode of Delivery**

The programmes will be delivered on a full-time basis at the main campus of the University of Namibia. The PG Diploma is organized into two (2) academic semesters.

The mode of teaching will include a mix of lectures, seminars, case studies, class discussions, student and expert presentations, group projects, simulation exercises and guest speakers.

#### **vi. Assessment and Evaluation of students**

- a. For each module taught, there will be two modes of assessment comprising of continues assessment and a written examination.
- b. A candidate can be admitted to the examination in a course if he/she has obtained the required continuous assessment (CA) mark of 40%. UNAM's regulations for postgraduate studies will be binding in all other cases such as examination, class attendance, academic integrity, and requirement of successful completion of a course and the grading to be achieved.
- c. Final examination on each module will externally moderated. Continuous Assessment Marks will account for 50% of the final marks while the final examination marks will account for the other 50% marks. The pass mark for each course is 50%.

- d. Candidates must pass each module with at least a 50% to qualify for the award for the PG Diploma in Business Administration.
- e. A maximum of three modules may be supplemented provided that the final marks obtained are in the range of 45-49%. Students with below 50% may reregister for the course in the subsequent cycle. A student may reregister for up to a maximum of three semester modules.
- f. A student who has failed (i.e. attained below 50%) in more than three semester modules will be dropped from the programme.
- g. With regards to the thesis, a candidate must submit an initial draft research proposal by the end of the first semester – the final draft should be presented in a departmental Seminar with the whole class and staff in attendance. The Department will assign a supervisor to each student. The thesis will have one supervisor, an internal examiner, and an external examiner. The internal examiner can be any one of the lecturers involved in the programme provided he/she meets and adheres to UNAM's selection criteria.
- h. A candidate will be conferred the PG Diploma in Business Administration upon successful completion of all the requirements outlined above.
- i. UNAM's postgraduate studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

**vii. Mini -Thesis**

A student must submit a draft proposal by the end of the first semester of the year in which the student is required to write the thesis. The thesis proposal is subject to the approval of the Postgraduate Studies Committee.

By the time a student embarks on the thesis, he/she should have formulated a research topic, have a research proposal and done some preliminary research on the subject during the course of his/her studies. The student's supervisor will help the student synthesize his/her ideas into a cohesive work of research coupled with original hypotheses/research questions that should be supported by data and its application where necessary. Finally, thesis work should prove a candidate's independent ability to develop and investigate an issue within the field of management sciences.

**viii. CURRICULUM**

**Semester 1**

Code	Module	NQF level	Contact hours	Credits
CMSM 4871	Strategic Marketing Management	8	56	16
CMQM 4871	Quantitative methods	8	56	16
CMFA4871	Financial Accounting	8	56	16
CMBR 4871	Business Research Methodology	8	56	16
CMMT 4870	Mini Thesis	8	28	8

**Semester two.**

Code	Module	NQF level	Contact hours	Credits
CMHM 4872	Strategic Human Resources Management	8	56	16
CMMO 4872	Operations Strategy	8	56	16
MPM4872	Project Management	8	56	16
CMMA4872	Management Accounting	8	56	16
CMMT 4870	Mini Thesis	8	28	8

**Syllabi**

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**Module Name:** Strategic Marketing Management  
**Module Code:** CMSM 4871  
**NQF Level:** 8  
**National Professional Standards Competencies:** None  
**Contact Hours:** 1 x 4 hours a week x 14 weeks.  
**Credits:** 16

**Module Assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper )

**Prerequisites:** None

**Module description:**

Marketing management develops a structured approach to understanding and managing the marketing function. By learning how to successfully integrate the elements of the marketing function into a strategic, cohesive plan the student will cover the following topics: the marketing mix, segmentation methods, consumer behavior, product positioning alternatives, the life circle concepts, pricing, promotional strategies, distribution strategies, sales management, and efforts for student to produce an assignment or a business management project will be made.

Module title: Operations Strategy  
 Code: MMO4872  
 NQF level: 8  
 National Professional Standards Competencies:\* None  
 Contact hours: 4 lecture periods / week for 14 weeks  
 Credits: 16  
 Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (three hours examination paper)  
 Prerequisites: None

**Module description (content):** The course builds on the concepts covered in the functional areas of management to give students a comprehensive understanding of operations strategy. The goal of this course is to teach students how operations strategy can add value by tailoring a set of core principles to a specific business practice. It inspires students to the core principles and processes fundamental to managing business operations. Approaching the subject from a truly managerial perspective, the course takes a diagnostic approach to equip students with questions to effectively assess and improve operations and processes in an organization.

Module title: Quantitative Methods  
 Code : CMQM 4871  
 NQF Level: 8  
 National Professional Standards Competencies: None  
 Contact hours: 4 lectures per week for 14 weeks  
 Credits: 16  
 Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)

**Prerequisite:** None

**Module Description:**

The module is designed to enable students to use various numerical and statistical methods to present and analyze information and solve business related problems.

Module title: Strategic Human resource Management  
 Code: CMHM 4871  
 NQF level: 8  
 National Professional Standards Competencies: None  
 Contact hours: 4 lecture hours / week for 14 weeks  
 Credits: 16  
 Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)  
 Prerequisites: None

**Module description:**

This module will take a comprehensive approach to the challenges facing the management of the human resources, also on the global level. Specific topics covered: Introduction to Human Resource Management, Human Resources and the Employment relationships, Employment Equity and diversity management, Staffing the organization and maintaining people, Behavioral aspects of Human Resources Management, Industrial action and strike handling, Understanding organization development and management, the ethical issues and professionalism, performance management and appraisal management, compensation and benefits and it's effect on the human resources.

Module Title: Business Research Methodology  
 Code: CMBR 4871  
 NQF level: 8  
 National Professional Standards Competencies: None  
 Contact Hours: 4 Lecture hours per week for 14 weeks  
 Credits: 16  
 Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)  
 Pre requisites: None

**Module description:**

This module introduces students to business research and report writing with a focus on the nature of research in business management, accounting and finance disciplines. The detailed contents are as follows:



1. Introduction to research, research in business, the role and types of research,
2. Problem identification and problem statements, literature review, Hypothesis construction, and writing research proposal,
3. Ethics in research
4. Measurement: Defining "measurement", types of measurement (nominal, ordinal, interval, ratio), Measurement concerns (reliability, validity), Measuring Complex Variables
5. Research design, primary and secondary data sources, data collection, questionnaire construction,
6. Sampling theory and Procedures: Sampling basics, Non-probability samples, Probability samples, Multi-stage sampling, Factors affecting sample size, Margin of error (confidence intervals)
7. Data analysis: the role of parametric and non-parametric statistics, Types of statistics (descriptive, inferential), correlation and regression, Types of analysis (univariate, bivariate, multivariate) Hypothesis testing,
8. Interpretation and presentation of research findings: written and oral presentations

Module title: Project Management  
 Code: MPM4872  
 NQF level: 8  
 National Professional Standards Competencies: None  
 Contact hours: 4 lecture periods / week for 14 weeks  
 Credits: 16  
 Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (three hours examination paper)  
 Prerequisites: None

**Module description (content):** The course weaves theory and practice together, presenting a comprehensive, integrated view of the many concepts, skills, tools, and techniques involved in project management. It introduces students to the organizational context of project management. The course introduces students to the nine knowledge areas of project management. It enables students to relate the project management process groups to the nine knowledge areas of project management. The topics that will be covered are project scope management, time management, cost management, risk management, procurement management and project evaluation and control.

**Module Title:** Financial Accounting  
**Code:** CMFA4871  
**NQF level:** 8  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 Lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)

**Pre requisites:** None

Financial Reporting; the use of the income statement to measure profit or surplus, the layout of income statements for different types of organization and interpretation of the information. Balance sheet, showing the capital employed/funds and net assets of an organization, the layout of a balance sheet and the classification of assets and liabilities. Capital, revenue income and expenditure, purpose and main contents of a published annual report, interpreting of a cash flow statement, the role of the external auditor in giving an opinion on the financial statements. Concepts underlying the preparation of financial statement; the role of accounting standards in regulating the preparation of financial statements, impact of adopting different accounting methods, choice of estimation techniques for provision for depreciation methods of calculating the cost of stock. Accounting concepts: going concern, accruals (matching), Explains the accounting objectives of relevance, reliability, understandability, comparability, accounting adjustments when preparing financial statements: accruals and prepayments, provision for depreciation, provision for doubtful debts, requires the calculation of depreciation using

**Module Title:** Management Accounting  
**Code:** CAAM 4872  
**NQF level:** 8  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 Lecture hours per week for 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
 Examination 50% (1 x 3 hour examination paper)

**Pre requisites:** None

**Module description:** Explains the main purpose of management accounting, distinguishing between direct and indirect costs, fixed, variable and semi variable costs, the role of costs centres in cost accounting, the use of absorption costing and the assumptions made in the allocation of overheads. The use of marginal costing for decision making, including the concept of contribution, marginal and absorption costing and explains when each is most appropriate to use, steps and assumptions in the budget setting process. The function of budgetary control and identifies the action to be taken when variances are identified ( a knowledge of standard costing is not required) , preparation of a cash budget (cash flow forecast) from given information and the identification of future

funding needs based on the forecast financial and non-financial performance indicators to monitor performance, key features of capital investment appraisal techniques and how to undertake calculations using: net present value payback period accounting rate of return.

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**Module Title:** Mini Thesis  
**Code:** CMMT 4870  
**NQF level:** 8  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 Lecture hours per week for 14 weeks  
**Credits:** 8

**Module assessment:**

Thesis will be evaluated by one internal and one external examiner. The quality of the thesis will be judged on the extent to which the candidate follows UNAM's rules and regulations that governs thesis writing.

**Pre requisites:** Successful completion of all taught module

**Module description:** A student, who successfully completed the module work, shall undertake research in an approved topic in the field of Management Sciences. On approval of proposal, students conduct the research and write a report according to UNAM post graduate studies committee (PGSC) requirements. Through the guided development of a research paper, participants learn to identify a research topic, to formulate research questions, to undertake a literature study, to collect and analyze relevant data, and to develop a written sustained argument linking theory and evidence.

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## **E.4. Master of Business Administration (MBA) (12MBA)**

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### **i. Introduction**

The Department of Management Science is the only department within the Faculty of Economics and Management Science which does not yet offer a postgraduate qualification. However, there is a clear demand within the market for an academic Masters degree in Business Administration that will complement our existing Executive MBA offered by the Namibia Business School. Other institutions have come to the fore in terms of trying to meet that demand – the Polytechnic recently launched the MIB and the University of Derby in the UK is seeking to offer an MSc in Strategy in Namibia in conjunction with the British Council utilizing UNAM facilities. And then there is also Mancosa and ESAMI.

As a result of the observed gap in the market, the department is therefore proposing to develop and offer a Masters degree in Business Administration. The course will aim at providing thorough understanding of the activity of management in an intellectually rigorous fashion.

### **ii. The objectives of the course are to:**

1. Provide a thorough grounding in the disciplines which form the basis of management practice.
2. Develop an understanding of the fundamentals of management by studying the subjects, which analyze various aspects of management.
3. Provide skills of critical analysis in relation to management issues.
4. Develop an awareness of the responsibilities of managers in an economic, social and environmental context.
5. Develop basic quantitative skills and the ability to apply them in a problem-solving context.
6. Provide the opportunity to gain in-depth insight of a management problem through the preparation of a thesis.
7. Develop skills of communication and co-operation relevant to a student's future career.

### **iii. Admission Requirements for the Masters degree**

1. A candidate must have a relevant Bachelors degree with at least a C-average from the University of Namibia, or any other recognized University, OR a relevant good Postgraduate diploma from a recognized institution of higher learning.
2. A candidate without a Bachelor's degree, but who holds a qualification from a recognized institution of higher learning deemed to be equivalent to a bachelor's degree from the University of Namibia may also be considered for admission; provided that he/she has accumulated at least three (3) years experience at a management level.
3. A prospective student maybe interviewed and assessed by the Department of Management Science recommending his/her application to the relevant UNAM structures.

### **iv. Duration**

The Masters in Business Administration cannot be obtained in less than two years of full-time study. The degree programme must be completed within three years of registration. In line with NQA guidelines, graduation for the Masters degree requires the successful completion of 348 credits - the taught modules are 24 credits each while the research-based thesis is 60 credits.

### **v. Mode of Delivery**

The programmes will be delivered on a full-time basis at the main campus of the University of Namibia. The Masters programmes is organized into four (4) academic semesters, of which the first three will be dedicated to course work, while the fourth one will be reserved for the thesis.

### **vi. Teaching methods**

Teaching methods will include a mix of lectures, seminars, case studies, class discussions, student and expert presentations, group projects, simulation exercises and guest speakers.

### **vii. Assessment and Evaluation of students**

1. For each module taught, there will be minimum two modes of assessment comprising of continuous assessment and a written examination.
2. A candidate can be admitted to the examination in a module if he/she has obtained the required continuous assessment (CA) mark of 40%. UNAM's regulations for postgraduate studies will be binding in all other cases such as examination, class attendance, academic integrity, and requirement of successful completion of a module and the grading to be achieved.
3. Final examination on each module will be externally moderated. Continuous Assessment Marks will account for 50% of the final marks while the final examination marks will account for the other 50% marks. The pass mark for each module is 50%.
4. Candidates must pass each module with at least a 50% to qualify for the award of the Masters degree. A maximum of three modules may be supplemented per year provided that the final marks obtained are in the range of 45-49%. Students with below 50% may reregister for the module in the subsequent cycle. A student may reregister for up to a maximum of three semester modules.

5. A student who has failed (i.e. attained below 50%) in more than three semester modules will be dropped from the programme.
6. A candidate must first successfully complete all coursework examinations before he/she can proceed to write the Master's thesis.
7. With regards to the thesis, a candidate must submit an initial draft research proposal by the beginning of the third semester – the final draft should be presented in a departmental Seminar with the whole class and staff in attendance. The Department will assign a supervisor to each student. The committee must reach a consensus. The thesis will have one supervisor, an internal examiner, and an external examiner. The internal examiner can be any one of the lecturers involved in the programme provided he/she meets and adheres to UNAM's selection criteria.
8. A candidate will be conferred the Master of Business Administration upon successful completion of all the requirements outlined above.
9. UNAM's postgraduate studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

viii. **CURRICULUM**

**Year one Semester One**

Module	Code	NQF level	Contact hours	Credits
Operations Management	CMMO 5991	Level 9	56 hours	24
Strategic Marketing Management	CMSM 5991	Level 9	56 hours	24
Corporate Finance	CMCF5991	Level 9	56 hours	24
Advanced Quantitative Methods	CMQM5991	Level 9	56 hours	24

**Year One Semester Two**

Module	Code	NQF level	Contact hours	Credits
Managerial Economics	CMME5992	Level 9	56 hours	24
Strategic Human Resources Management	CMHM 5992	Level 9	56 hours	24
Management Information Systems	CMMI 5992	Level 9	56 hours	24
Research Methodology	CMRM 5992	Level 9	56 hours	24

**Year Two Semester One**

Module	Code	NQF level	Contact hours	Credits
Business Law	CMBL 5991	Level 9	56 hours	24
Strategic Management	CMST 5991	Level 9	56 hours	24
Elective		Level 9	56 hours	24
Elective		Level 9	56 hours	24

**Electives**

Electives offered in any particular year will be at the discretion of the department and will be influenced by the number of the students.

Module	Code	NQF level	Contact hours	Credits
Industrial Relations	CMIR 5991	Level 9	56 hours	24
Project Management	CMPM 5991	Level 9	56 hours	24
Entrepreneurship	CMRE 5991	Level 9	56 hours	24
Managerial Accounting	CMMA5991	Level 9	56 hours	24

**Year Two Semester Two Thesis**

Thesis	CMMT 5992	Level 9	56 hours	60
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## Syllabi

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**Module Name:** Strategic Marketing Management  
**Module Code:** CMSM 5991  
**NQF Level:** 9  
**National Professional Standards Competencies:** N / A

**Contact Hours:** 4 hours per week x 14 weeks.  
**Credits:** 24

**Module Assessment**

- Continuous assessment 50% (minimum of 1 test and 1 assignment)
- Examination 50% (three hours examination paper)

**Prerequisite:** None

**Module description:**

The module will consider the marketing environment, Consumer markets and buying behavior, Market segmentation-Target marketing-Market Positioning analysis, the Marketing Mix, Market research and Information Systems, Competition, Marketing Planning Process and analytical paper for a specific product and market. How Marketing decisions are made in the light of many macro and micro-environmental factors and in these module students will examine and evaluate the impact, upon marketing theory and practice. The students will have to demonstrate knowledge, skills and competencies of the complex nature of the interface between organizations and consumers in a competitive business environment.

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**Module Name:** Industrial Relations

**Module Code:** CMIR 5991  
**NQF Level:** 9  
**National Professional Standards Competencies:** N / A

**Contact hours:** Four hours per week x 14 weeks  
**Credits:** 24

**Module Assessment** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Prerequisite:** None

**Module description:**

The module aims to develop knowledge and skills, and an understanding of the collective aspects of the employment relationship, with a focus on the national jurisdiction. In this regard, students should understand the nature and context of Industrial and Labour, the tripartite relationships as well as the rights and responsibilities of the different role players in that relationship. Understand the concepts of and processes of conflict, conciliation and arbitration, the role of enterprise bargaining, industrial disputes, termination of employment and freedom of association and the regulation of trade unions. The development of employee relations' policies and the strategies necessary to achieve those policies, Diagnosis of the causes of employee relations problems, with particular reference to the systems approach. The role of the state in influencing employee relations policies at the level of the organization, and last but not the least the different approaches to employee relations e.g. unitary, pluralist and radical frames of reference, Human Resource management.

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**Module Name:** Strategic Human Resources Management  
**Module Code:** CMHM 5992  
**NQF Level:** 9

**National Professional Standards Competencies:** N / A  
**Contact Hours:** 4 hours per week x 14 weeks.  
**Credits:** 24

**Module Assessment** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Prerequisites:** None

**Module description:**

The module will start by introducing the students to the field of SHRM. It will explore the integration of HRM and Business strategy. Human resource planning will be explored. It will also look at the HR practices of recruitment, selection and socialization. Employee training and development will be examined. Performance management will be considered. Compensation, Employee Benefits & Services, and Career management will be considered. This programme reviews the history of the human resources (HR) function and the strategic human resources management (SHRM) movement, wherein HR managers' aspired to be strategic partners with line managers. Reviews practices for implementing a strategic-business-partner model for HR with a focus on the strategy, structures, and systems companies need to implement, and the skills that aspiring SHRM leaders need to develop in order to successfully play a strategic role. Also explores line managers' perceptions of new HR roles, and what capabilities they most want HR leaders to have in those roles

**A research based essay / project will be done by students. This will help develop knowledge, skills and competence of managers in ways that relate directly to their own needs and circumstances. Emphasis is placed on developing effective management skills, by active rather**

than reactive action. The end results are that students will develop an integrated human resource management system that is focusing on research and testing of theories.

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Module title: Business Law  
Code: CMBL 5991  
NQF level: 9  
National Professional Standards Competencies:\* None  
Contact hours: 4 lecture periods / week for 14 weeks  
Credits: 24  
Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)  
Prerequisites: None

**Module description (content):** The module gives an introduction to legal framework. The legal system and legal practice in the Namibian context is discussed with reference to commercial law: Law of contract, Lease Agreements, Delicts (restraint of trade agreements), law of contract, Sale agreements, Lease agreements, Company law (business entities, ultra vires doctrine and turquand rule, insolvency and business recovery, Bills of exchange, letters of credit, intellectual property, Law of agency, Power of attorney, etc.

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Module title: Operations Management  
Code: CMMO 5991  
NQF level: 9  
National Professional Standards Competencies:\* None  
Contact hours: 4 lecture periods / week for 14 weeks  
Credits: 24  
Module assessment: Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
Examination 50% (three hours examination paper)  
Prerequisites: None

**Module description (content):** This module is designed to expose the student with the more advanced principles in the functional areas of operations Management and process management. The module covers the topics that will be covered are: keeping cost down, enhance revenue, promote an appropriate allocation of capital resources and most importantly develop the capabilities that provide for future competitive advantage.

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Module title: Management Information systems  
Code: CMMI 5992  
NQF level: 9  
National Professional Standards Competencies:\* None  
Contact hours: 4 lecture periods / week for 14 weeks  
Credits: 24  
Module assessment: Continuous assessment 50% (minimum of 2 tests and 1 assignment)  
Examination 50% (three hours examination paper)  
Prerequisites: None

**Module description (content):** The module integrates the organizational, managerial, and technical aspects of management information systems at a more advanced level. Emphasis is on the internal management of information resources and on the management of information systems. The module is meant to expose contemporary managerial thought associated with a new and dynamic environment, the information technologies associated with the delivery of enhancing business and the innovation will be explored.

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Module title: Project Management  
Code: CMPM5991  
NQF level: 9  
National Professional Standards Competencies:\* None  
Contact hours: 4 lecture periods / week for 14 weeks

Credits: 16  
Module assessment: Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)  
Prerequisites: None.

**Module description (content):** The module weaves theory and practice together, presenting a comprehensive, integrated view of the many concepts, skills, tools, and techniques involved in project management. It introduces students to the organizational context of project management. The course introduces students to the nine knowledge areas of project management. It enables students to relate the project management process groups to the nine knowledge areas of project management. The topics that will be covered are project scope management, time management, cost management, risk management, procurement management and project evaluation and control.

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**Module title:** Entrepreneurship  
**Code:** CMRE 5991  
**NQF level:** 9  
**National Professional Standards Competencies:** None  
**Contact hours:** 4 lectures per week for 14 weeks  
**Credits:** 24  
**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)  
**Prerequisites:** None

**Module description (content):**  
The module provides students with an overview of the concepts of entrepreneurship and entrepreneur. Topics to be covered are: Entrepreneur process, Corporate venturing, Venture capitalist, business techniques practices that affect competitive advantage, corporate governance, social & ethical responsibilities, analysis of investment sectors, craft business plans.

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**Module Name:** Managerial Accounting  
**Module Code:** CMMA5992  
**NQF Level:** 9  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 hours per week x 14 weeks.  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)  
**Prerequisites:** None  
**Module description:**

Managerial accounting and the business environment, information for management planning and control, standard costing and budgetary control, cost behaviour and decision making, statistical analysis of costs and cost drivers, relevant information for decision making, linear programming and transportation method, joint and by-product costing, pricing policy, current management accounting practices including ABC, JIT, Target costing, Kaizen costing, BSC, TQM, value chain analysis and strategy, and customer profitability and cost analysis; performance evaluation including EVA and transfer pricing, long-term investment decisions and Case studies in Managerial Accounting.

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**Module Name:** Research Methodology  
**Module Code:** CMRM5992  
**NQF Level:** 9  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 hours per week x 14 weeks.  
**Credits:** 24  
**Module Assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)  
**Prerequisites:** None  
**Module Description:**

Introduction to the procedures, techniques, standards, and resources for conducting research in accounting and finance; basic statistics for research; formulation a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions, hypotheses, research designs, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results, report and proposal writing, practical limitations and ethical issues related to research; integration of theory and practice using basic and applied research for pragmatic problem solving. The module will culminate in the preparation a research proposal under the guidance of a supervisor.

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**Module Name:** Advanced Quantitative Methods  
**Module Code:** CMQM5991  
**NQF Level:** 9  
**National Professional Standards Competencies:** N / A  
**Contact Hours:** 4 hours per week x 14 weeks.

<b>Credits:</b>	24
<b>Module Assessment</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)
<b>Prerequisites:</b>	None

**Module Description:**

Measuring uncertainty, probability discrete probability distributions and normal distribution, Statistical inference, confidence interval and significance testing and non-parametric tests, multiple regression and correlation, using multiple regression models, modeling, time value of money, linear programming and modelling stock control and queues, finance and growth

<b>Module Name:</b>	Corporate Finance
<b>Module Code:</b>	CMCF5991
<b>NQF Level:</b>	9
<b>National Professional Standards Competencies:</b>	None
<b>Contact Hours:</b>	4 hours per week x 14 weeks.
<b>Credits:</b>	24
<b>Module Assessment</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)
<b>Prerequisites:</b>	None

Module description:

A framework for business analysis, business strategy analysis, the company and its industry, accounting analysis, financial analysis, valuation or prospective analysis; valuation principles, techniques and practice; other factors affecting valuation; valuation of business under special situations; business valuation models, cash flow valuation, free cash flow valuation, application of financial statement analysis and valuing new economy.

This module should be of interest to students who are contemplating careers in accounting, auditing, corporate finance, investment banking, security analysis, equity research, and financial consulting. It should also be of great interest and benefit to anyone considering the purchase or sale of a business. It deals with the analysis of financial statement information and the use of this information in making performance evaluations and investment decisions. It integrates accounting, finance, economic theory, and empirical research into a financial statement analysis and valuation framework.

The primary purpose of the module is to provide the student with knowledge about equity (stock) valuation, with some attention given to credit analysis and the valuation of debt. The course is intended to provide practical valuation tools for valuing a company and its securities. The module will also provide students with advanced skills in financial modeling. Excel will be utilized as a tool for understanding and practicing financial statement analysis and valuation, including the creation of forecasted income statements and balance sheets (proformas) as a basis for valuation. A brief summary of topics includes: models of shareholder value and a comparison of accounting approaches and discounted cash flow approaches to valuation; the analysis of the firm's profitability, growth, and value generation as a means of testing the quality of financial reports; the forecasting of earnings and cash flows; the construction of proforma analyses for strategy, planning, and valuation; analysis of risk; and the determination of price/earnings and market-to-book ratios.

<b>Module Name:</b>	Managerial Economics
<b>Module Code:</b>	CMME5992
<b>NQF Level:</b>	9
<b>National Professional Standards Competencies:</b>	None
<b>Contact Hours:</b>	4 hours per week X 14 weeks
<b>Module Assessment</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)

**Prerequisites:** None

**Module Description**

This module is aimed to provide a fundamental understanding of how microeconomics concepts are usefully applied to managerial decision-making. Principles of microeconomic theory are explored fully, including market supply and demand, production and cost functions, industry structure, and product and resource pricing. Modeling is confined to the practical using econometric models employed in the study of microeconomic principles and policy. It also gives an opportunity for graduate students to apply microeconomic principles and concepts in actual case analyses focusing on simulated managerial decisions. Students will develop and apply tools of economic analysis in managerial decision situations focusing on employing economic analysis to understand the competitive environment of a firm.

<b>Module Name:</b>	Strategic Management
<b>Module Code:</b>	CMST5992
<b>NQF Level:</b>	9
<b>National Professional Standards Competencies:</b>	None
<b>Contact Hours:</b>	4 hours per week x 14 weeks.
<b>Credits:</b>	24
<b>Module Assessment</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)



**Prerequisites:** None

**Module description:**

The strategic management is designed to take MBA final year students through the strategic management and planning process-policy and strategy conception, formulation, elaboration, implementation, monitoring and evaluation, providing comparative theories, applications procedures and practices used in and by modern and comparative business. The course will also seek to integrate the various disciplines of management sciences in a coherent strategic framework.

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**Module Title:** Thesis  
**Code:** CMMT 5992  
**NQF level:** 9  
**National Professional Standards Competencies:** None  
**Contact Hours:** 4 Lecture hours per week for 14 weeks

**Credits:** 60  
**Module assessment:** Thesis will be evaluated by one internal and one external examiner. The quality of the thesis will be judged on the extent to which the candidate follows UNAM's rules and regulations that governs thesis writing.

**Pre requisites:** Successful completion of all taught module

**Module description:** A student, who successfully completed the module work, shall undertake research in an approved topic in the field of Management Sciences. On approval of proposal, students conduct the research and write a report according to UNAM post graduate studies committee (PGSC) requirements. Through the guided development of a research paper, participants learn to identify a research topic, to formulate research questions, to undertake a literature study, to collect and analyze relevant data, and to develop a written sustained argument linking theory and evidence.

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## F. Department of Political and Administrative Studies

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### F.1. DIPLOMA IN LOCAL GOVERNMENT STUDIES (12DLGS)

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#### i. OVERALL PURPOSE:

The Diploma in Local Government is a two year programme, and aims to:

- Provide overall support to the decentralization and democratization effort – particularly at the level of the local state in Namibia
- Support local authorities capacity building in a focused manner by offering largely tailor made and demand oriented academic programmes
- Increase the interest of the students at higher educational institutions in local government by providing a separate Diploma in Local government for those who pass the required study modules.

#### ii. ADMISSION REQUIREMENTS

Only those candidates who hold a valid NSSC or any other equivalent qualification will be allowed to register for the programme. Other requirements include at least a D grade in English, and a minimum of 22 points on the UNAM Evaluation point Scale. The latter does not necessarily ensure and/or guarantee admission. Entrance is based on the availability of places and is awarded on merit. The University faculty reserves the right to interview candidates before admission. Admission could also be considered for persons who qualify through the Mature Age Entry Scheme upon successful completion of relevant examinations set out in the General Regulations. A special application form is provided for that purpose. Furthermore, applicants in possession of a certificate in local government offered by NAMCOL will be admitted to the programme on condition that there will not be any module exemption.

#### iii. DURATION OF STUDY

The Diploma in Local Government cannot be obtained in less than two years. The programme must be completed within three years of fulltime registration. The programme must be followed as stipulated, and the Faculty reserves the right to amend the curriculum at any time for academic and professional reasons.

#### iv. FURTHER STUDIES POSSIBILITIES:

The candidates who successfully complete the programme will be exempted from all first year courses offered in the Faculty of Economics and Management Science except for Business Mathematics and English. A student who has completed only one year of the programme **will not** be admitted into any degree programme offered by the Faculty.

#### v. EXAMINATION REGULATIONS

All policies governing the administration of examinations are contained in the University's [General Rules and Regulations](#) book.

#### vi. ACADEMIC ADVANCEMENT RULES

##### 1. MINIMUM REQUIREMENT FOR RE-ADMISSION INTO THE FACULTY:

A student will not be re-admitted into the Faculty if s/he has not passed at least

- 3 modules (48credits) of which at least 1 (16 credits) must be none-core.
- 7 modules (112 credits) at the end of the **second year**.

##### 2. PASS REQUIREMENTS

- A student **must pass not less than 6 modules** (equivalent to 96 credits) prescribed first year curriculum in order to advance to the second year.
- A student **must also pass all pre-requisites** before registering for modules that require pre-requisites.

A candidate shall pass a course with distinction if she/he obtains a final mark of 80%.

**Practicals and Class Attendance: The attendance of lectures and practical classes is compulsory.**

**No exemption from class attendance shall be given to a student because of [employment](#).**

#### vii. CURRICULUM

The curriculum for the Diploma in Local Government Studies comprises **SEVENTEEN (17) FULL AND TWO (2) HALF MODULES** that facilitate accrual of **288 CREDITS** upon completion of the programme. To that end, four and a half (4.5) modules must be offered in each semester of the first year, five (5) modules in the first semester of the second year, and four (4) modules in the second semester.

## Year 1 Semester 1:

Module:	Code:	NQA Level:	Contact Hours:	Credits:
English for General Communication	ULEG 2410	4	4	16
Introduction to Local Government	CPLG 2471	4	4	16
Principles of Economics for Local Government	CEPG 2471	4	4	16
Basic Numeracy and Statistics	CABN 2471	4	4	16
Computer Literacy	UCLC 3409	4	2	8
<b>Total Credits:</b>			<b>18</b>	<b>72</b>

## Year 1 Semester 2:

Module:	Code:	NQA Level:	Contact Hours:	Credits:	Pre-requisite
English for General Communication	ULEG 2410	4	4	16	
Local Government Accounting I	CPFG 2472	4	4	16	CABN 2471
Local Government Finance & Budgeting	CPGF 2472	4	4	16	
Contemporary Social Issues	UCSI 3429	4	2	8	
Local Governance	CPLD 2472	4	4	16	
<b>Totals Credits:</b>			<b>18 (36)</b>	<b>72 (144)</b>	

## Year 2 Semester 1:

Module:	Code:	NQA Level:	Contact Hours:	Credits:	Pre-requisite
Legal Framework	CPLF 2571	5	4	16	
Local Government Policy Formulation & Evaluation	CPPF 2571	5	4	16	
Local Government Accounting II	CPGA 2571	5	4	16	CPFG 2472
Human Resources Management	CPHM 2571	5	4	16	
Local Sustainable Development	CPLA 2571	5	4	16	
<b>Total Credits:</b>			<b>20 (56)</b>	<b>80 (224)</b>	

## Year 2 Semester 2

Module:	Code:	NQA Level:	Contact hours:	Credits:	Pre-requisite
Local Government Strategic Management	CPSM 2572	5	4	16	
Project development and Management	CPMM 2572	5	4	16	
Local Government Auditing Theory	CPLD 2572	5	4	16	
Urban Planning and Infrastructure Issues	CPCP 2572	5	4	16	
			<b>20(76)</b>	<b>72(288)</b>	

## Syllabi

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## Year I Semester 1:

<b>Module title:</b>	<b>English for General Communication</b>
<b>Code:</b>	<b>ULEG 2410</b>
<b>NQF level:</b>	<b>Level 4</b>
<b>National professional standard competencies:</b>	<b>N/A</b>
<b>Contact hours:</b>	<b>4 hours per week</b>
<b>Credits:</b>	<b>16</b>

**Module Assessment:**

Continuous Assessment: 60%: 4 reading tests, 4 written tests, 2 oral presentations, 1 literature worksheet

Final Examination Assessment: 40%: 1 x 3 hour paper

Pre-requisites:

Module description:

This module attempts to assist students to improve their general English proficiency. It is intended for students registered for diploma courses. The main goal of this course is, therefore, to develop the reading, writing, listening and speaking skills of students in order for them to perform tasks in an academic meaning system. The general course description and expected outcomes of the English for General Communication (ULEG 2410) course focuses on the skills needed by students to perform cognitive academic tasks in an academic environment.

<b>Module Title:</b>	<b>Introduction to Local Government</b>
<b>Code:</b>	<b>CPLG 2471</b>
<b>NQF Level:</b>	<b>4</b>
<b>Contact Hours:</b>	<b>4 lecture periods per week for 14 weeks (56 contact hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50 %: 3 x 1 hour tests</b>
<b>Final Examination:</b>	<b>50 %: 1 x 3 hours written examination</b>
<b>Prerequisites:</b>	<b>None</b>

Module Description:

The module focuses on political decentralisation and decentralized structures of government, local government roles and responsibilities, and the principles of urban governance namely: sustainability in all dimensions of local development' service provision; subsidiarity of authority and resources to the closest appropriate level consistent with efficient and cost effective delivery of services; equity of access to decision-making processes and the basic necessities of community life; efficiency in the delivery of public services and in promoting local economic development; transparency and accountability of decision-makers and all stakeholders; civic engagement and citizenship with all citizens participating in and contributing to the common good; and security of individuals and their living environment.

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<b>Module Title:</b>	<b>Principles of Economics for Local Government Practitioners</b>
<b>Course Code:</b>	<b>CEPG 2471</b>
<b>NQA Level:</b>	<b>4</b>
<b>Contact Hours:</b>	<b>4 Lectures Per week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment</b>	
<b>Continuous Assessment:</b>	<b>50%: 3 X 1 hour tests</b>
<b>Final Examination:</b>	<b>50%: 1 X 3 hours Written Paper</b>
<b>Pre-requisites:</b>	<b>None</b>

Module Description:

This Module offers concepts and basic micro and macroeconomics. It was designed to inculcate knowledge and skills necessary to understand and apply in both the public and private sector, within any given economic scenario or phenomena. It also deals with the fiscal outlook and monetary economics at local government level, which largely applies to the Namibian decentralized government structure.

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<b>Module Title:</b>	<b>Basic Numeracy and Statistics</b>
<b>Course Code:</b>	<b>CABN 2471</b>
<b>NQF Level:</b>	<b>4</b>
<b>Contact Hours:</b>	<b>4 Lectures Per Week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>

<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>25%: Project work and Assessment</b>
	<b>25%: 2 x 1 hour tests.</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written Paper</b>
<b>Pre- Requisites:</b>	

Module Description

This is a foundation course that focuses on basic mathematics and statistics. The focus includes concepts and probability theories.

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<b>Module title:</b>	<b>Computer Literacy</b>
<b>Code:</b>	<b>UCLC 3409</b>
<b>NQF level:</b>	<b>4</b>
<b>Contact hours:</b>	<b>2 lecture periods practical and 1 lecture period per week for 14 weeks</b>
<b>Credits:</b>	<b>8</b>
<b>Module assessment:</b>	
	<b>Continuous Assessment:2 Practical Tests 50% and</b>
	<b>2 Theory Tests 50%</b>
<b>Prerequisites:</b>	<b>None</b>

Module description:

This is a full course for one semester where the student is equipped with the necessary skills to use application software such as Word processing, Spreadsheet, Database, Presentations and Communications packages for increasing people's productivity. The module will cover the following topics. WINDOWS - Operating System. Starting Microsoft Windows. Working with the mouse. Closing Windows and shutting down the Computer. Manipulating Windows. Working with Menus. Working with Disks. Start menus and taskbar. Starting and closing a Program. Opening Multiple Programmes. Creating documents. Creating Folders. Moving and Copying Documents and Folders. Renaming Documents and Folders. Deleting Documents and Folders, and Using the Recycle Bin. Creating documents and Program Shortcuts. Understanding the Explorer. Starting the Explorer. Using a printer. MS WORD – What is Word processing. Creating and Saving a Word Document. Closing the Word Program. Using the Help System . Facilities available in creating a Word Document. The keyboard. Word Wrap. Checking Spellings and Grammar. Using the Thesaurus. Editing: Inserting Text. Overwriting and Replacing Text. Deleting Text. Copying and Moving Text. The Undo and Redo Commands. Formatting: Working with Fonts. Aligning Text. Indenting Texts and Adding Bullets. Margins, Paper Size, Orientation, and Line Spacing. The Ruler and Working with Tabs. Using Templates. Inserting Dates and Times. Tables: Creating a Table. Entering and Aligning Text in a Table. Working with Rows and Columns. Adding borders and Shading. Using the Drawing Toolbar. Filling colours to objects and other effects. Auto shapes. Clip Art. Textbox and Word Art. MS EXCEL - What is a Spreadsheet. Starting and exiting Excel. Creating a New Excel file and opening an existing File. Moving around the worksheet, getting help. Entering data in your workbook. Adjusting the column and row widths. Using automated features to simplify work. Improving the looks of worksheet by using formatting functions. Naming, deleting and moving ranges. How formulas work. Copying of formulas. Creating graphs and charts. Printing the workbook. Working with different worksheets. MS ACCESS what is a Database? Creating a Database Structure. Modifying the Database Structure. Entering your records. Tables. Queries. Forms. Reports. MS POWERPOINT - Starting PowerPoint, Creating a File and Closing. Creating a Slide Show with the help of AutoContent Wizard. Design Templates and Blank Presentations. Enhancing the Appearance of your presentation by formatting text, creating a bulleted list, adding a header, footer and note, adding transitions and animation. Formatting text, Formatting slide design. Printing. Other Important aspects of PowerPoint e.g. planning your presentation adding notes to your slides. INTERNET - Introduction: Description of Internet,

Internet Hardware and Software, Communication Protocol Requirements. Understanding the Internet Explorer. The MSN Home Page and Facilities. Searching the Internet. Search Engines. Downloading of Files. E-MAILING - Creating and Sending messages. Sending a single message to many recipients. Attachments. Saving your message. Receiving and Working messages.

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Year 1, Semester 2.

**Module title:** English for General Communication  
**Code:** ULEG 2410  
**NQF level:** Level 4  
**National professional standard competencies:** N/A  
**Contact hours:** 4 hours per week  
**Credits:** 32

**Module Assessment:**  
**Continuous Assessment:** 60%: 4 reading tests, 4 writing tests, 2 oral presentations, 1 literature worksheet  
**Final Examination Assessment:** 40%: 1 x 3 hour paper  
**Pre-requisites:**

**Module description:**

This module attempts to assist students to improve their general English proficiency. It is intended for students registered for diploma courses. The main goal of this course is, therefore, to develop the reading, writing, listening and speaking skills of students in order for them to perform tasks in an academic meaning system. The general course description and expected outcomes of the English for General Communication (ULEG 2410) course focuses on the skills needed by students to perform cognitive academic tasks in an academic environment.

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**Module Title:** Local Government Accounting I  
**Course Code:** CPF 2472  
**NQA Level:** 4  
**Contact Hours:** 4 Lectures Per Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment**  
**Continuous Assessment:** 50%: 3 X 1 hour tests  
**Final Examination;** 50%: 1 X 3 hours written paper  
**Pre-requisites** CABN 2471 Basic Numeracy and Statistics

**Module Description**

This Module offers a broad academic knowledge on the Local Government accounting administration and control. It also deals with the cost and management accounting applicable to the activities of local governments, mainly focusing on internal reporting and management decision making. It also probes the tenets of financial planning and reporting requirements of local government accounts.

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**Module Title:** Local Government Finance and Budgeting  
**Course Code:** CPGF 2472  
**NQA Level:** 4  
**Contact Hours:** 4 Lectures Per Lectures Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment.  
**Final Examination:** 50%: 1 x 3 hour written paper  
**Pre – requisites:**

**Module Description:**

The module introduces students to the concepts of public finance by focusing on local government finance, linking costs incurred and services delivered. It also explores aspects of budgeting, sources of revenue, and monitoring and controls systems in local government. Additionally, it discusses the role of councilors in financial management.

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**Module Title:** Local Governance  
**Code:** CPLD 2472  
**NQF Level** 4  
**Contact Hours:** 4 Lectures Per week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and assignment.  
**Final Examination:** 50%: 1 x 3 hours written examination  
**Prerequisites** None

**Module Description:**

This module focuses on democracy and good governance by introducing the students to concepts on government [democracy, liberal democracy, participatory democracy, pluralism, etc.] It thus, looks at state formations and formation of government institutions: regional and local government structures, their mandates and nature of operations, types of inter and intra-government relation. Centralisation, decentralization, deconcentration, delegation, devolution, and federalism will be discussed in detail. Case studies that include Namibia will constitute part of the course content.

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*Year 2 Semester 1*

**Module Title:** Legal Framework of Local Government in Namibia  
**Course Code:** CPLF 2571  
**NQA Level:** 5  
**Contact Hours:** 4 Per Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment.  
**Examination:** 50%: 1 x 3 hours written examination  
**Pre-requisites:** None

**Module Description:**

This module focuses on the fundamentals of local public law with specific reference to the legal framework of local government in Namibia. To that end, an overview of the formal institutional arrangements subject to the Namibian Constitution is presented in order to understand the power relations between the central government and the sub-national governments in Namibia. The module further amplifies the supremacy of the Constitution over the local public administration and specifies the juridical regulations, powers, duties and functions of sub-national governments. Topics covered in this module include: the Constitution; regional and local government; constitutional context of local government in Namibia; Division of functions to various levels of government; determination of sub-national governments; law making powers of sub-national governments; the executive powers of sub-national governments; national legislation and sub-national governments; control measures; the Code of Conduct and the Standing Rules of Order for councilors; determination of sub-national government policy; and administrative-law rules at sub-national government; not to mention the Regional Councils Act, Act 22 of 1992; Local Authorities Act, 23 of 1992 and its amendments.

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**Module Title:** Local Government Policy Formulation and Evaluation  
**Course Code:** CPPF 2571  
**NQA Level:** 5  
**Contact Hours:** 4 Lectures Per Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment**  
**Continuous Assessment:** 50%: 3 x 1 hr tests  
**Final Examination:** 50 %: 1 x 3 hour written paper  
**Pre-requisites:** None

**Module Description:**

The course aims to impart specialized skills on policy focusing on specific areas, namely the definition of policy; content and operational scope of public policy; policy theories and typologies; the rational behind policy formulation; knowing who the policy stakeholders are and what roles they play in the policy process; and the synergy between public policy formulation and formation.

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**Module Title:** Local Government Accounting II  
**Course Code:** CPGA 2571  
**NQA Level:** 5  
**Contact Hours:** 4 hrs per week  
**Credits:** 8  
**Module Assessment**  
**Continuous assessment:** 50%: 3 x 1 hour tests  
**Final examination:** 50%: 1 X 3 hours final written examination paper  
**Pre-requisites:** Local Government Accounting II CPFG 2472

**Module Description:**

This Module deals with the standardization of local government financial statements developed over the years, the objectives attached to the statements and how the published annual financial statements of local authorities are compiled and what the contents of these statements entail. The other key areas dwelt on in this module are why certain financial statements are prepared for internal purposes only and the purpose of each.

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**Module Title:** Human Resource Management in Local Government  
**Code:** CPHM 2571  
**NQA Level:** 5  
**Contact Hours:** 4 Lectures Per Week for 14 weeks (56 contact hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1-hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hours written examination  
**Prerequisites:** None

**Module Description:**

The module focuses on the strategic role of the human resource management function at local government level. and seeks to develop the student's understanding, scholarly disposition and critical thinking skills on the strategic role of human resource management at local government level. These include: the changing environment of human resource management; employment equity recruitment; induction; selection; placement; performance appraisal; training and development, managing organisation renewal; compensation; managing careers and fair treatment, not to mention the conceptual framework for human resource management and the relevant provisions of the Local Authorities Act of 1992 and its amendments, will add to the scope of this module.

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Year 2, Semester 2.

**Module Title:** Local Government Strategic Management  
**Course Code:** CPSM 2572  
**NQA Level:** 5  
**Contact Hours:** 4 lectures per week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment.  
**Final Examination:** 50%: 1 x 3 hour written paper.  
**Pre – requisites:** None

Module Description:

This course introduces students to strategic management theories and their application to the public sector; and seeks to provoke critical debate on the feasibility of applying the private sector strategic management theories in the public sector. The course also focuses on the application of strategic management in local government institutions with emphasis on issues of strategy development processes, bench marking, public private partnerships and strategic management and the regulatory environment.

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**Module Title:** Project Development and Management  
**Code:** CPMM 2572  
**NQA Level:** 5  
**Contact hours:** 4 lectures per week x 14 weeks (56 hours)  
**Credits:** 16  
**Module assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hour written paper

Module description:

The course addresses the application of project management skills, such as project planning, team building, logical framework analysis, project budgeting, project implementation and monitoring and evaluation.

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**Module Title:** Local Government Auditing Theory and Practice  
**Course Code:** CPLD 2572  
**NQA Level:** 5  
**Contact Hours:** 4 Lectures per week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous Assessment:** 50%: 3 x 1 hour tests  
**Final Examination:** 50% : 1 X 3 hours written paper  
**Pre-requisites:** None

Module Description (content):

The module seeks to provide descriptive study of auditing theory and practice at Local Government level. To that end, it focuses on auditing systems and practices. These include measurement of performance used to assess and verify value for money in local government. It also seeks to enhance students' understanding of the accountability of municipalities and counties. Additionally, the course takes cognisance of the fact that practices in auditing and accounting grew out of new management paradigms in the public sector with the object to achieve accountability, effectiveness, and efficiency.

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**Module title:** Urban Planning and Infrastructure Issues  
**Code:** CPCP 2572  
**NQA Level:** 5  
**Contact Hours:** 4 lectures per week x 14 weeks (56 hours)  
**Credits:** 16  
**Module assessment:** Continuous assessment - 50 %: A minimum of 3 assessments  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisite:** None

Module Description (content):

The content offers a wide range of fields of knowledge that are essential to the comprehension of city (town) and infrastructure planning. At various scales, the module familiarises students with phenomena of urban living, the formation of contemporary cities, causes and effects of urbanisation, mobility and infrastructure development, observed under different politico-economic and socio-cultural conditions. It examines a set of problem

formations experienced in sector and spatial planning, emerging from paradoxes pertaining to urban development paradigms, concepts of city planning, asset management and distinct public services; claimed by and provided to polarised urban societies and their interest groups. With view to the role research plays in urban planning and infrastructure development, the module invites students to discuss scenarios related to planning, implementation and sustainability of the quality of urban live, the politico-economic future of Namibian cities and national settlement systems.

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## F.2. BACHELOR OF (PUBLIC) ADMINISTRATION (B. Admin.) [12BPAN]

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The B. Admin programme is designed to educate students for effective careers in management of business firms, the public service or other non-profit seeking organizations. Its main objective is to provide knowledge and skills of three types: conceptual, human, and technical/operational. These are pivotal for development.

### i. ADMISSION REQUIREMENTS

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To register for the Bachelor of Administration degree, a candidate must hold a valid NSSC Certificate or any other equivalent qualification. English is a compulsory subject and should normally be obtained at National Senior School Certificate(NSSC) grade C or better, or Grade D or better at NSSC (English as a First Language) level.

A candidate should obtain a minimum of 25 points in five subjects on the UNAM Evaluation Point Scale to be admitted. However, obtaining 25 points on UNAM Evaluation Point Scale does not necessarily guarantee admission. Entrance is based on availability of places within the Department, and is awarded on merit. The Faculty reserves the right to interview applicants before admission. Admission could also be considered for persons who qualify on Mature Age Entry Scheme upon successful completion of the relevant entry examination as set out in the General Regulations. A special application form is available for that purpose.

### ii. DURATION OF STUDY

The Bachelor of Administration degree cannot be obtained in less than **four years**. However, a candidate who holds a three-year Diploma on Public Administration or in any other related field of study from the Polytechnic of Namibia or any other recognised institution may be allowed to complete the degree in two years, and may be exempted from some courses as per the prerogative of the Faculty and Department concerned. The degree must be complete within SIX YEARS of full time registration. The programme must be followed as stipulated in the Faculty Prospectus. The Faculty reserves the right to amend the curriculum for academic and/or professional reasons.

### iii. COURSE CODES AND RESTRICTIONS ON COURSES

**A student will not be admitted to a specific course if s/he does not meet the requirements for that particular course. Before a student can continue with a course on second, third or fourth- year, the preceding relevant course must be passed.**

### iv. EXAMINATION REGULATIONS

A candidate will qualify to sit for final examination upon obtaining 40% mark of continuous assessment. A candidate will also pass the Module if s/he obtains 50% of the overall mark (after combining the continuous and the final examination marks) provided the continuous assessment mark was not less than 40%. The continuous assessment and final examination marks have a weight ratio of 50% each.

### v. ACADEMIC ADVANCEMENT RULES

#### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO FACULTY

A student shall not be re-admitted into the Faculty unless s/he passes

- 4 modules (64 credits) at the end of the First Year
- 9 modules (144 credits) at the end of the Second Year
- 16 modules (256 credits) at the end of the Third Year
- 25 modules (400 credits) at the end of the Fourth Year

A student shall not be allowed to register for the second year if his/her School Leaving Certificate (IGCSE, HIGCSE Senior Certificate) is still outstanding.

#### b. PASS REQUIREMENTS

A student **must pass 2/3 of all the modules** offered in each year in order to proceed to next level. That means s/he **must pass six (6) Modules at the end of first, second, and third years respectively**. A student who passes only one third of the full curriculum shall not be allowed to register for a course at the following high level.

#### c. A Pass with Distinction

A student must obtain a final mark of 80% in order to pass with a distinction.

The attendance of lectures and class practicals is compulsory. No exemption from class shall be given to a student because of employment.

### vi. CURRICULUM

The Bachelor of Administration degree consists of **TWENTY EIGHT (27) FULL AND THIRTEEN (13) HALF MODULES**. These include a minimum of **four University Core Modules**, and together total **Five Hundred and thirty six (536) Credits**, forty (40) less than the maximum of 576 allowed for the first degree.

**The curriculum for the B. Admin degree consists of FORTY(40) courses**

**TEN (10) courses** must be offered on the first-year level

**TEN (10) courses** must be offered on the second-year level

**TEN (10) courses** must be offered on the third-year level

**TEN (10) courses** must be offered on the fourth-year level

**Year 1 Semester 1:**

Module:	Code:	NQA Level	Contact Hours:	Credits:
English Communication & Study Skills	ULCE 3419	4	2	8
Principles of Management	CMPP 3579	5	4	16
Computer Literacy	UCLC 3409	4	2	8
Basic Micro Economics	CEMI 3571	5	2	8
Government Studies	CPIG 3571	5	4	16
Fundamentals of Accounting A	CAFE 3511	5	4	16
<b>Totals:</b>		<b>14</b>	<b>56</b>	

**Year 1 Semester 2:**

Module:	Code:	NQA Level:	Contact hours:	Credits:
English for Academic Purposes	ULEA 3519	5	2	8
Business Mathematics	CBCM 3579	5	4	16
Fundamentals of Accounting	CAFE 3572	5	4	16
Basic Macro Economics	CEMA 3572	5	4	16
Contemporary Social Issues	UCSI 3429	4	2	8
<b>Totals:</b>				

16 (30)

64 (120)

**Year 2 Semester 1:**

Module:	Code:	NQA Level:	Contact Hours:	Credits:	
Public Sector Accounting 1	CPSE 3671	6	4	16	CPIG 3571
Regional & Local Government 1	CPLR 3671	6	4	16	CPIG 3571
Organisation Behaviour 1	CMBO 3671	6	2	8	CPIG 3571
Namibian Politics	CPNP 3671	6	4	16	CPIG 3571
Western Political Philosophy	CPPW 3671	6	4	16	CPIG 3571
<b>Totals:</b>					

18 (48)

72 (192)

**Year 2 Semester 2:**

Module:	Code:	NQA Level:	Contact hours:	Credits:	
Public Sector Accounting 2	CPSE 3672	6	4	16	CBCM 3579
Regional & Local Government 2	CPLR 3672	6	4	16	CPIG 3571
Organisation Behaviour 2	CMBO 3672	6	2	8	CPIG 3571
African Political Philosophy	CPPP 3672	6	4	16	CPIG 3571 CBCM 3579 ULCE 3419
Contemporary African Politics	CPCP 3672	6	4	16	CPIG 3571 CBCM 3579 ULCE 3419
<b>Totals:</b>					

18 (66) 72 (264)

**Year 3 Semester 1:**

Module:	Code;	NQA Level:	Contact Hours:	Credits:	
Human Resources Management	CMHM 3771	7	2	8	
Public Finance	CPFP 3771	7	4	16	CPSE 3671/2
Public Policy 1	CPPP 3771	7	4	16	CPIG 3571
The State in Africa	CPSA 3771	7	4	16	CPIG 3571
International Relations	CPIR 3771	7	4	16	CPIG 3571
<b>Totals:</b>					

18 (84) 72 (336)

**Year 3 Semester 2:**

Module:	Code:	NQA Level:	Contact hours;	Credits:	
Human Resources Management	CMHM 3772	7	2	8	CMHM 3771
Public Enterprise Management	CPPE 3772	7	4	16	CPIG 3571
Public Policy 2	CPPP 3772	7	4	16	CPIG 3571
International Political Economy	CPPI 3772	7	4	16	CPIG 3571
Africa in the Economy of Global Change	CPAC 3772	8	4	16	CEMI 3571 CPFP 3771
<b>Totals:</b>					

18 (102) 72 (408)

**Year 4 Semester 1:**

Module:	Code:	NQA Level;	Contact hours:	Credits:	
Research Methodology	CPRP 3860	8	2	8	
Political Economy of Southern Africa	CPSS 3871	8	4	16	CPPI3772 CPIR3771
Development Management	CPMD 3871	8	4	16	CMB03672
Electoral Systems and Voting Behaviour	CPVB 3871	8	4	16	CPIG 3571
Elective (See Electives Below)	CPDR 3872 or CPPC 3871	8	2	8	

**Totals:** 16(118) 64 (472)

**Year 4 Semester 2:**

Module:	Code:	NQA Level:	Contact Hours:	Credits:	
Research Methodology	CRRP 3860	8	2	8	
Strategic Public Management	CPMS 3872	8	4	16	CPIG 3571
Comparative Politics	CPCP 3872	8	4	16	CPIG 3571
Comparative Public Management	CPPC 3872	8	2	8	
A Research Paper	CPRP 3872	8	4	16	<b>CRRP 3860</b>

**Totals:**  
**64 (536)**

16 (134)

**Electives:**

Module:	Code:	NQA Level:	Contact Hours:	Credits:	
Comparative Public Management	CPPC 3871	8	2	8	CPIG 3571
Conflict & Dispute Resolution	CPDR 3872	8	2	8	CPIR3771 CPPP3771/2

**Old Curriculum PHASING OUT in 2009 (Applicable to 4<sup>th</sup> Year Students ONLY)**
**Year 4**

Semester 1	Semester 2
<b>PLA3471</b> Administrative Law <b>PSS3471</b> Political Economy of Southern Africa <b>MMI3471</b> Management Information System  <b>PMR3471</b> Research Methodology <b>Elective</b>	<b>PMD3472</b> Development management <b>PMS3472</b> Strategic Public Management <b>PCP3472</b> Comparative Politics <b>PMM3472</b> Municipal Management <b>Elective</b>

**Contact hours: 504**

Students should offer two electives amongst the following:

**Political Science:**

**PVB3471** Electoral Systems and Voting Behaviour  
**PPG3472** Politics of Gender

**Public Administration:**

**PPC3471** Comparative Public management  
**PDR3472** Conflict and Dispute resolution

**Year 4**

Course/s	Prerequisite/s
<b>PLA3471</b> Administrative Law <b>PMD3472</b> Development Management <b>PSS3471</b> Political Economy of Southern Africa <b>MMI3471</b> Management Information System <b>PMS3472</b> Strategic Public Management <b>PCP3472</b> Comparative Politics <b>PMR3471</b> Research Methods  <b>PVB3471</b> Electoral Systems and Voting Behavior <b>PPG3472</b> Politics of Gender <b>PPC3471</b> Comparative Public Management <b>PDR3472</b> Conflict and Dispute Resolution <b>PMM3472</b> Municipal Management	<b>PIG3112</b> Introduction to Government Studies <b>PIG3112</b> Introduction to Government Studies <b>PIG3112</b> Introduction to Government Studies  <b>PIG3112</b> Introduction to Government Studies <b>PIG3112</b> Introduction to Government Studies <b>BCM3111/2</b> Business Mathematics and <b>ABA3231</b> Business Statistics <b>PIG3112</b> Introduction to Government Studies  <b>PIG3112</b> Introduction to Government Studies <b>PIG3112</b> Introduction to Government Studies <b>PIG3112</b> Introduction to Government Studies

## Syllabi

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<b>Module title:</b>	<b>English Communication and Study Skills</b>
<b>Code:</b>	<b>ULCE 3419</b>
<b>NQF Level:</b>	<b>4</b>
<b>National professional standard competencies:</b>	<b>N/A</b>
<b>Contact hours:</b>	<b>4 hours per week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous assessment:</b>	<b>60%: 2 tests (reading and writing), 2 reading assignments, 1 oral presentation.</b>
<b>Final Examination assessment:</b>	<b>40%: 1 x 2 hour examination paper</b>
<b>Pre-requisites:</b>	<b>None</b>

**Module description:**

This module is aimed at assisting students in the development of their reading, writing and speaking skills, in order to cope with studying in a new academic environment and in a language which may not be their first language. The course serves as an introduction to university level academics, where styles of teaching and learning differ from those at secondary schools in that more responsibility is placed on the student. The course, therefore, focuses on the skills that students need throughout their academic careers and beyond.

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<b>Module Title:</b>	<b>Principles of Management</b>
<b>Code:</b>	<b>CMPP 3571</b>
<b>NQA Level :</b>	<b>5</b>
<b>Contact Hours:</b>	<b>4 lectures per week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 3 x 1 hour tests</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hour written paper</b>
<b>Prerequisites:</b>	<b>None</b>

**Module Description:** This is an introductory course in Business Management. which offers specific topics that include an introduction to business management and entrepreneurship. Different types of business and the business environment, including general discussion of principles of General Management, and different functions such as planning, organizing, leading and controlling will also be discussed.

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<b>Module Title:</b>	<b>Computer Literacy</b>
<b>Code:</b>	<b>UCLC 3409</b>
<b>NQF level:</b>	<b>4</b>
<b>Contact hours:</b>	<b>2 lecture periods practical and 1 lecture period / week for 14 weeks</b>
<b>Credits:</b>	<b>8</b>
<b>Continuous Assessment:</b>	<b>2 Practical Tests 50% and 2 Theory Tests 50%</b>
<b>Prerequisites:</b>	<b>None</b>

**Module description:**

This is a full course for one semester where the student is equipped with the necessary skills to use application software such as Word processing, Spreadsheet, Database, Presentations and Communications packages for increasing people's productivity. The module will cover the following topics. WINDOWS - Operating System. Starting Microsoft Windows. Working with the mouse. Closing Windows and shutting down the Computer. Manipulating Windows. Working with Menus. Working with Disks. Start menus and taskbar. Starting and closing a Programme. Opening Multiple Programs. Creating documents. Creating Folders. Moving and Copying Documents and Folders. Renaming Documents and Folders. Deleting Documents and Folders and Using the Recycle Bin. Creating documents and Program Shortcuts. Understanding the Explorer. Starting the Explorer. Using a printer. MS WORD – What is Word processing. Creating and Saving a Word Document. Closing the Word Program. Using the Help System. Facilities available in creating a Word Document. The keyboard. Word Wrap. Checking Spellings and Grammar. Using the Thesaurus. Editing: Inserting Text. Overwriting and Replacing Text. Deleting Text. Copying and Moving Text. The Undo and Redo Commands. Formatting: Working with Fonts. Aligning Text. Indenting Texts and Adding Bullets. Margins, Paper Size, Orientation, and Line Spacing. The Ruler and Working with Tabs. Using Templates. Inserting Dates and Times. Tables: Creating a Table. Entering and Aligning Text in a Table. Working with Rows and Columns. Adding borders and Shading. Using the Drawing Toolbar. Filling colours to objects and other effects. Auto shapes. Clip Art. Textbox and Word Art. MS EXCEL - What is a Spreadsheet. Starting and exiting Excel. Creating a New Excel file and opening an existing File. Moving around the worksheet, getting help. Entering data in your workbook. Adjusting the column and row widths. Using automated features to simplify work. Improving the looks of worksheet by using formatting functions. Naming, deleting and moving ranges. How formulas work. Copying of formulas. Creating graphs and charts. Printing the workbook. Working with different worksheets. MS ACCESS what is a Database? Creating a Database Structure. Modifying the Database Structure. Entering your records. Tables. Queries. Forms. Reports. MS POWERPOINT - Starting PowerPoint, Creating a File and Closing. Creating a Slide Show with the help of AutoContent Wizard. Design Templates and Blank Presentations. Enhancing the Appearance of your presentation by formatting text, creating a bulleted list, adding a header, footer and note, adding transitions and animation. Formatting text, Formatting slide design. Printing. Other Important aspects of PowerPoint e.g. planning your presentation adding notes to your slides. INTERNET - Introduction: Description of Internet, Internet Hardware and Software, Communication Protocol Requirements. Understanding the Internet Explorer. The MSN Home Page and Facilities. Searching the Internet. Search Engines. Downloading of Files. E-MAILING - Creating and Sending messages. Sending a single message to many recipients. Attachments. Saving your message. Receiving and Working messages.

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**Module title:** Basic Microeconomics  
**Code:** CEMI3571  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

Module description:

Economics is the study of how society allocates scarce resources to satisfy the wants of its members for goods and service. As such, it is a subject concerned with issues of both efficiency and equity. An efficient economy gets the most it can from its scarce resources; an equitable economy fairly distributes the benefits of its resources among its members. Is the economy efficient? Is the economy fair? The course is aimed at introducing students to key concepts used in microeconomics and facilitate a basic understanding of the economic phenomena. The course is designed to help students understand that society's economic choices often involve tradeoffs between efficiency and equity serves as preparation students for further study of the disciplines within the economics field. Course content includes: an introduction to microeconomics, demand and supply, market structures, Factor markets and introduction to international trade.

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**Module title:** Basic Macroeconomics  
**Code:** CEMA3572  
**NQF Level:** 5  
**Contact hours:** 4 lectures per week over 14 weeks  
**Credits:** 16  
**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)  
**Prerequisites:** None

Module description:

This course introduces basic concepts and tools used in macroeconomic analysis: the theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and the national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payments accounts; and stabilization policy for unemployment and inflation.

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**Module Title:** Business Mathematics  
**Code:** CBCM 3759  
**NQF Level:** 5  
**Contact Hours:** lectures per week for 14 weeks  
**Credits:** 16  
**Module Assessment:**  
**Continuous Assessment:** 3 x 1 hour  
**Final Examination:** 1 x 3 hours written paper  
**Prerequisites :**

Module Description: The module was designed to provide the students with an overview of various mathematical topics, and to enable them to solve business related problems.

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Year 1, Semester 2.

**Module title:** English for Academic Purposes  
**Code:** ULEA 3419  
**NQF level:** 4  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 periods per week  
**Credits:** 16  
**Module assessment:**  
**Continuous assessment:** 60%: Two graded assessments in reading and writing skills. One graded assessment based on a referenced academic essay. One graded assessment of presentation skills.  
**Final Examination:** 40%: 1x 2 hour written paper.  
**Prerequisites:** ULCE 3419 or B in ULCE

Module description

This course develops a student's understanding, and competencies regarding academic conventions such as: academic reading, writing, listening and oral presentation skills for academic purposes. Students are required to produce a referenced and researched essay written in formal academic style within the context of their university studies. Students are also required to do oral presentations based on their essays. The reading component of the course deals with academic level texts. This involves students in a detailed critical analysis of such texts. The main aim is, therefore, to develop academic literacy in English.

<b>Module Title:</b>	<b>Fundamentals of Accounting B</b>
<b>Course Code:</b>	<b>CAFE 3572</b>
<b>NQA Level:</b>	<b>5</b>
<b>Contact Hour:</b>	<b>4 hrs per week</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment</b>	
<b>Continuous Assessment:</b>	<b>50%: 3x1 hour tests</b>
<b>Final Examination:</b>	<b>50%: 1X 3 hours final examination paper</b>
<b>Pre-requisites:</b>	<b>None</b>

#### Module Description

This course is an introduction to the reporting system used by businesses to convey financial information to external parties. Primary emphasis is placed on understanding the financial reports that are the product of this system; what they do and do not tell the user about a business enterprise. The accounting principles, conventions, and concepts underlying financial reporting are examined with the objective of developing the ability to prepare, read, comprehend and perform basic analysis of financial statements. Although you may never need to construct financial statements, the process of developing statements leads to a better understanding of what underlies the numbers that are presented. This in turn facilitates interpretation of financial statements.

<b>Module Title:</b>	<b>Contemporary Social Issues</b>
<b>Code:</b>	<b>UCSI 3429</b>
<b>NQF:</b>	<b>4</b>
<b>Contact Hours:</b>	<b>2 Period per week for 14 weeks (28 hours)</b>
<b>Credits:</b>	<b>8</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 2 x 1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Prerequisite:</b>	<b>None</b>

Module Description: The Unit raises awareness on the need for personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-centered, contextual, religious and life related setting. It also stimulates students for critical thinking and help them to appreciate their values, standards and attitudes.

<b>Module Title:</b>	<b>Government Studies</b>
<b>Code:</b>	<b>CPIG 3571</b>
<b>NQA Level:</b>	<b>5</b>
<b>Contact Hours:</b>	<b>4 lectures per week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 2x1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours final examination written paper</b>

#### Prerequisites

This is an interdisciplinary as well as a foundation course. To register for this course, a candidate must hold a valid IGCSE /NSSC certificate or any other equivalent qualification.

#### Module Description

The module focuses on the introductory aspects of Public Administration and Political Science with emphasis on the conceptual framework of Public Administration, its evolution, theories, generic functions, ethical issues, processes and approaches. It also covers the constitution, the state formation, government and civil society.

Year 2, Semester 1.

<b>Module Title:</b>	<b>Public Sector Accounting</b>
<b>Course Code:</b>	<b>CPSE 3671</b>
<b>NQA Level</b>	<b>6</b>
<b>Contact Hours:</b>	<b>4 lectures per week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 3x1 hour tests</b>
<b>Final Examination:</b>	<b>50%: 1x3 hour final examination written paper</b>
<b>Pre – requisites:</b>	<b>Government Studies CPIG 3571</b>

#### Module Description:

The module seeks to impart skills in management accounting and control; financial planning; capital and revenue budgets; investment appraisal and options; break-even, and cost-benefit and cost-effectiveness analyses; and auditing: theory and practice, history, principles and planning, and types of audits.

<b>Module Title:</b>	<b>Regional and Local Government 1</b>
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<b>Course Code:</b>	<b>CPLR 3671</b>
<b>NQA Level:</b>	<b>6</b>
<b>Contact Hours:</b>	<b>16</b>
<b>Module Assessment:</b>	<b>Continuous assessment:</b>
<b>Module Assessment</b>	<b>50%: 2x1 hour tests and an assignment.</b>
<b>Final Examination:</b>	<b>50%: 1x3 hours final examination written paper</b>
<b>Pre – requisites:</b>	<b>Government Studies CPIG 3571.</b>

Module Description:

The course provides a theoretical and conceptual framework on the study of regional and local government. Through a selection of country studies (capita selecta), the course takes an in depth analysis of the structure, the role, modes and functions of local government organizations in developed and the developing world. Additionally, it examines issues of democracy, development and decentralization.

<b>Module title:</b>	<b>Organizational Behaviour 1</b>
<b>Code:</b>	<b>CMBO 3671</b>
<b>NQF level:</b>	<b>6</b>
<b>National Professional Standards competencies:</b>	
<b>Contact hours:</b>	<b>2 lectures per week for 14 weeks (28)</b>
<b>Credits:</b>	<b>8</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 2 x 1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 2 hour written paper</b>
<b>Prerequisites:</b>	<b>Government Studies CPIG 3571</b>

Module description (content):

The module focuses on: Change - causes and management of change; organizational development (OD); learning organizations; resistance to change; overcoming resistance to change; Workforce diversity – case for diversity; ethical and social responsibilities, including economic considerations; knowledge and skill factors; characteristics of successful diversity management; Power, politics and conflict resolution – sources of power; empowerment; power, politics and morality; forms of political manipulations and management of politics, and Moral leadership – principles and value systems; disintegration and integration processes; elements of conceptual framework; forms of leadership styles.

<b>Module Title:</b>	<b>Namibian Politics</b>
<b>Course Code:</b>	<b>CPNP 3671</b>
<b>NQA Level:</b>	<b>6</b>
<b>Contact Hours:</b>	<b>4 lectures per week x 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 3x1 hour tests.</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours final examination written paper</b>
<b>Pre-requisite:</b>	<b>Government Studies CPIG 3571.</b>

Module Description: This course introduces students to the political history of the country focusing on: pre-colonial, colonial, and post-colonial administrations with a preface on political and economic theories applied thereto; evaluates the role of U.N.O. in bringing about independence, and the post-colonial politics with emphasis on the democratisation and decentralisation processes; and assesses the value of Namibia's membership in regional, continental and international organisations in terms of national development.

<b>Module Title:</b>	<b>Western Political Philosophy</b>
<b>Code:</b>	<b>CPPW 3671</b>
<b>NQF level:</b>	<b>6</b>
<b>Contact hours:</b>	<b>4 lectures per week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 2x1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours final examination written paper</b>
<b>Prerequisites:</b>	<b>Government Studies CPIG 3571</b>

Module description: This module develops and unlocks a student's understanding, scholarly disposition and critical thinking skills on some of the most perennial questions in Western political philosophy. These include: the nature of philosophical reasoning and discourse; the State of Nature; Justifying the State; who should rule? the place of liberty; the distribution of property; individualism and justice. Political insights will be culled from the writing and ideas of Plato, Aristotle, Machiavelli, Locke, Hobbes, Rousseau, Marx, Mill, Hegel and Kant.

Year 2, Semester 2.

<b>Module Title:</b>	<b>Public Sector Accounting</b>
<b>Course Code:</b>	<b>CPSE 3672</b>
<b>NQA Level:</b>	<b>6</b>
<b>Contact Hours:</b>	<b>4 lectures per week x 14 weeks (56 hours)</b>

**Credits:** 16  
**Module Assessment:** Continuous Assessment: 50%: 3x1 hour tests  
**Final Examination:** 50%: 1x3 hours written paper  
**Prerequisite:** Business Mathematics -CBMC 3579

**Module Description:**

The module offers skills in management accounting and control; Financial planning, capital budgets and revenue budgets, investment appraisal and options; break even analysis, cost benefit analysis, cost effectiveness analysis and linear programming. Auditing: Theory, practice, and history of auditing; Auditing principles; Planning of audits; and Types of audits

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**Module Title:** Regional & Local Government 2  
**Course Code:** CPLR 3672  
**NQA Level:** 6  
**Contact Hours:** 4 Lectures Per week x 14 weeks (56 hours)  
**Credits :** 16  
**Module Assessment** Continuous Assessment: 50%: 3x1 hour tests  
**Final Examination:** 50%: 1 x 3 hrs final examination written paper  
**Pre-requisites:** Government Studies CPIG 3571

**Module Description:**

The course focuses on Regional and Local Government's constitution and other Statutory provisions that include Ministerial operational mandates. Additionally, it looks at and seeks to explain inter-governmental structural relations; and the internal dynamics of local government units, urban and rural government's administrative and management issues, and local community involvement.

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**Module title:** Organizational Behaviour 2  
**Code:** CMBO 3671  
**NQF level:** 6  
**National Professional Standards competencies:** Not available  
**Contact hours:** 2 lectures per week for 14 weeks (28)  
**Credits:** 8  
**Continuous assessment:50%:** 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 2 hours written paper  
**Prerequisites:** Government Studies CPIG 3571

**Module description (content):**

The module focuses on Change - causes and management of change; organizational development (OD); learning organizations; resistance to change; overcoming resistance to change; Workforce diversity – case for diversity; ethical and social responsibilities, including economic considerations; knowledge and skill factors; characteristics of successful diversity management; Power, politics and conflict resolution – sources of power; empowerment; power, politics and morality; forms of political manipulations and management of politics, and Moral leadership – principles and value systems; disintegration and integration processes; elements of conceptual framework; forms of leadership styles.

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**Module Title:** Contemporary African Politics  
**Course Code:** CPCP 3672  
**NQA Level:** 6  
**Contact Hours:** 4 lecture periods per week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 3x1 hour tests  
**Final Examination:** 50%: 1 x 3 hours final examination written paper  
**Prerequisite:** Introduction to Government Studies (CPIG 3571);  
Business Mathematics (CBCM 3579)  
English Communication (ULCE 3419)

**Module Description:**

An overview of contemporary African politics, with a focus on the social categories relevant to the study of colonial and post-colonial politics: ethnicity, race, class, gender, culture, and sub-colonialism. Party rule, military and bureaucratic systems of rule, and the debate on the post-colonial state are also emphasised. Additionally, democratisation in Africa. the African Union, the New Partnership and their relevance to contemporary Africa are investigated.

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**Module Title:** African Political Philosophy  
**Course Code:** CPPP 3672  
**NQA Level:** 6  
**Contact Hours:** 4 lecture periods per week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment** 50%: 3x1 hour tests.  
**Final Examination:** 50%: 1x3 hours final examination written paper  
**Prerequisite:** Introduction to Government Studies (CPIG3571);



**Business Mathematics (CBCM 3579)  
English Communication (ULCE 3419)**

**Module Description:**

The historical dynamics between Western and African philosophy are explored, with reference to core concepts such as self-determination, nation, power, race/racism, ethnicity/culture, gender and normative ideas such as justice, obligations, rights and equality. These ideas are contextualised by relating them to concomitant social movements that have informed and been informed by them. The contemporary discourses and trends within African thought are explored in the works of Achebe, Akoko, Boduntin, Appiah and Soyinka.

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**Year 3, Semester 1**

<b>Module Title:</b>	<b>Human Resource Management</b>
<b>Code:</b>	<b>CMHM 3771</b>
<b>NQA Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>2 Lectures Per Week for 14 weeks (28 hours)</b>
<b>Credit:</b>	<b>8</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 2 x 1 hour tests and an assignment)</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hour written paper</b>
<b>Prerequisites:</b>	<b>None</b>

**Module Description:**

This is an advanced module where students are given more advanced knowledge on Human Resources Management (HRM) as an academic field and as a workplace management tool/philosophy. It seeks to impart a wide range of skills on HRM requirements by encouraging class discussions that explore new ideas and processes necessary to achieve effective and efficient Human resources Management in both public and private institutions.

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<b>Module Title:</b>	<b>Public Finance</b>
<b>Code:</b>	<b>CPFP 3771</b>
<b>NQA Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>4 lecture per week (14 hours) (56 contact hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 2 x1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Prerequisites:</b>	<b>Public Sector Accounting CPSE 3671 / 2</b>

**Module Description:**

This module focuses on political decentralisation and decentralized structures of government, local government roles and responsibilities and the principles of urban governance namely: sustainability in all dimensions of local development; subsidiarity of authority and resources to the closest appropriate level consistent with efficient and cost effective delivery of services; equity of access to decision-making processes and the basic necessities of community life; efficiency in the delivery of public services and in promoting local economic development; transparency and accountability of decision-makers and all stakeholders; civic engagement and citizenship with all citizens participating in and contributing to the common good; and security of individuals and their living environment.

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<b>Module Title:</b>	<b>Public Policy 1</b>
<b>Course Code:</b>	<b>CPPP 3771</b>
<b>NQA Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>4 Per Week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 2 x 1 hour tests and an assignment</b>
<b>Final examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Pre-requisites:</b>	<b>Government Studies CPIG 3571</b>

**Module Description:**

The module seeks to inculcate in students a sense of appreciation of the need and the complexity of [public] policy process; and to provide an understanding of policy theories and conceptual framework and rationale; to facilitate academic discussions on policy functions, processes, scope, domains and arena, levels, quality of actors, and the instruments for implementation and evaluation; and the role of public policy in national development and international co-existence.

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<b>Module Title:</b>	<b>The State in Africa</b>
<b>Course Code:</b>	<b>CPSA 3771</b>
<b>NQA Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>4 Per Week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 3 x 1 hour tests</b>

**Final Examination:** 50 %: 3 x 1hours written paper  
**Prerequisites:** Government Studies CPIG 3571.

**Module Description:**

Focuses on debates on the State in Africa from a diversity of theoretical perspectives, both Western and African, such a modernization/development theory, structuralism, neo-Marxism, post-structuralism, failure of state theories and state-in-society approaches, globalization and the future of the State. Capita Selecta of case studies, mostly from West and Southern Africa.

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**Module Title:** International Relations  
**Course Code:** CPIR 3771  
**NQA Level:** 7  
**Contact Hours:** 4 Per Week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:** Continuous assessment: 50%: 3 x 1 hour tests  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisite:** Government Studies CPIG 3571

**Module Description:** This course introduces conceptual discourses on the nature of world society and the sociology of the global system. The development of the modern international system is outlined, through the theoretical prisms of realism, neo-realism, liberalism, and structuralism, post-modernism and normative theories such as constructivism. The place of concepts such as state, power and security are interrogated. Substantive issues such as foreign policy, human rights and global governance are investigated. The context and relationship of Africa in the international system is also considered.

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Year 3, Semester 2.

**Module title:** Human Resource Management II  
**Course Code:** CMHM 3772  
**NQA level:** 7  
**Contact hours:** 4 Per Week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and 1 assignment  
**Final Examination:** 50%: 1 x 3 hour written paper  
**Prerequisites:** Human Resource Management I CMHM 3771

**Module Description:**

This is an advanced module where students are given more advanced knowledge on Human Resources Management (HRM) as an academic field and as a workplace management tool/philosophy. It equips the student to work as Human resource practitioners by promoting academic discussion on a wide range of topics on HRM. These include resource identification and utilization; and organization, utilization, monitoring and evaluation of HRM inputs. It also explores the challenges of HRM systems and effectiveness.

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**Module Title:** Public Enterprise Management  
**Course Code:** CPPE 3772  
**NQF Level:** 7  
**Contact hours:** 4 lectures per week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:** Coursework: 50%: 3 x 1 hour tests  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisites:** Government Studies CPIG 3571

**Module description:**

The module targets students who aspire to become public enterprise managers, analysts or researchers. The first part of the module starts with introductory sessions on the origins of public enterprises in Namibia, other African countries and in other countries. It exposes them to categories of public enterprises and grounds for their differentiation, various controls exercised by ministries, parliament and oversight institutions over them, management reforms being undertaken to change the way they perform and deliver services and various elements of corporate governance related to public enterprises in Namibia and globally. The second part covers causes and strategies for re-organizing public enterprises. Modalities of, obstacles and alternatives to privatization are covered in the last part of the course. The course is offered through participatory and experiential learning with lectures, workshops, tutorial seminars and group work as major modes of delivery.

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**Module Title:** Public Policy 2  
**Course Code:** CPPP 3772  
**NQA Level:** 7  
**Contact Hours:** 4 Lectures Per Week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous Assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Pre-requisites:** Government Studies CPIG 3571

Module Description:

The module seeks to facilitate students' understanding of policy-making requirements, namely the environment and the debates emerging therein, leading to policy issues, policy selection and adoption, as well as policy implementation and evaluation. At the same time, policy inputs and outputs manifest within specific environments, and each determines the success or failure of policy, thereby calling for policy evaluation and analysis. Constituting the overall phenomena are policy advocacy and demands, political and other environments, policy tasks and functional typologies, and a wide range of situational policy impairments. The course thus, seeks to analyse, evaluate and equip the students with a quality understanding of the basis of the relationships among these factors.

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<b>Module Title:</b>	<b>International Political Economy</b>
<b>Code:</b>	<b>CPPI 3772</b>
<b>NQA Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>4 Lectures Per week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 2 x 1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Prerequisites:</b>	<b>Government Studies CPIG 3571</b>

Module Description:

The module seeks to introduce the students to the key concepts and principles of economics, with emphasis on the impact of international political trends and political ideologies on the Markets in the Global Economy. Economic competition underlined by monopolies and oligopolies will be examined in an effort to understand the operational synergies, prompting and controlling factors, and the political and economic value of the relations involved.

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<b>Module Title:</b>	<b>Africa In The Global Economy</b>
<b>Course Code:</b>	<b>CPAC 3772</b>
<b>NQF Level:</b>	<b>7</b>
<b>Contact Hours:</b>	<b>4 Per Week for 14 weeks (56 contact hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module assessment:</b>	
<b>Continuous assessment:</b>	<b>50%: 3 x 1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written</b>
<b>Prerequisites:</b>	<b>Basic Microeconomics CEMI 3571; Public Finance CFPF 3771</b>

Module description:

A systematic and theoretically informed exploration of key aspects of the political economy of globalization and their implications for Africa in the 21<sup>st</sup> century. In particular, Africa's involvement with the World Trade Organisation (WTO) and the North-South Divide; the African Union (AU), the New Partnership for Africa's Development (NEPAD) Trade Agreements (RTAs), Regional Indicative Strategic Development Plan (RISDP), and the Economic Partnership Agreements (EPAs) as it grapples with the challenge of how to structure alternative development strategies for the continent's economic development.

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**Year 4, Semester 1.**

<b>Module Title:</b>	<b>Research Methodology</b>
<b>Code:</b>	<b>CPRP 3860</b>
<b>NQF Level:</b>	<b>8</b>
<b>Contact Hours:</b>	<b>2 Per Week for 14 week (28 hours)</b>
<b>Credits:</b>	<b>8</b>
<b>Module assessment:</b>	<b>Continuous Assessment: 50%: 5 assignments</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Prerequisites:</b>	<b>None</b>

Module description:

This course addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the benefit of the society.

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<b>Module Title:</b>	<b>Development Management</b>
<b>Code:</b>	<b>CPMD3871</b>
<b>NQF level:</b>	<b>8</b>
<b>Contact Hours:</b>	<b>4 lectures per week for 14 weeks (56 hours)</b>
<b>Credits:</b>	<b>16</b>
<b>Module Assessment:</b>	
<b>Continuous Assessment:</b>	<b>50%: 3 x 1 hour tests and an assignment</b>
<b>Final Examination:</b>	<b>50%: 1 x 3 hours written paper</b>
<b>Prerequisites:</b>	<b>Organisation Behaviour CMBO 3672</b>

Module description: This course investigates the relationships between administration and development, and examines internal and external constraints on developmental initiatives. It focuses on different theories on development and assesses the processes of the coordination of community participation in implementing the decentralization strategies. The role and importance of development planning and budgeting is also investigated. Other themes include the management of urban development strategies, rural development concepts and approaches, as well as lessons learned from implementation of development elsewhere. Furthermore, external aid, self-help and sustainable development initiatives are studied.

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**Module Title:** Political Economy of Southern Africa  
**Course Code:** CPSS 3871  
**NQA Level:** 8  
**Contact hours:** 4 Lectures Per Week for 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisites:** International Political Economy CPPI 3772;  
International Relations CPIR 3771

Module Description:

This course deals with contemporary developments in southern Africa such as regional formation (SADC, COMESA, SACU), peace and security, state consolidation, democratisation, sustainable development and examines southern Africa's position in the global political economy with reference to SAP's and the politics of foreign aid.

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**Module Title:** Electoral Systems and Voting Behaviour  
**Course Code:** CPVB 3871  
**NQA Level:** 8  
**Contact Hours:** 4 Lectures Per Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hours written paper.  
**Pre – requisites:** Introduction to Government Studies PIG 3571

Module Description:

This course looks at elections and the management of democratic practices. It is an analysis of the different types of electoral systems around the globe and how such systems affect voters' behaviour. The course examines the motives and political reasons for choosing particular electoral systems as well as the functions of electoral systems. The legal framework and the management of electoral process are equally presented. The course has an in depth analysis of the role of civil society organizations in the electoral process and their relationship with electoral management bodies and government. Although this course takes a global view of electoral activities it puts emphasis on case studies in the Southern African region.

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Year 4, Semester 2.

**Module Title:** Research Methodology  
**Code:** CPRP 3860  
**NQF Level:** 9  
**Contact Hours:** 2 Per Week for 14 week (28 hours)  
**Credits:** 16  
**Module assessment:**  
**Continuous Assessment:** 50%: 5 assignments  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisites:** None

Module description:

This course addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the benefit of the society.

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**Module Title:** Research Paper  
**Course Code:** CPRP 3872  
**Contact Hours:** 4 Lectures Per Week for 14 Weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous Assessment:** 50%: 4 assignments focusing on the application of skills as data collection and analysis goes on  
**Final Examination:** 50%: Presentation of the written paper and evaluation thereof  
**Pre-requisites:** Research Methodology CPRP 3860

Module Description: The module seeks to impart skills to students so that they can be able to correctly determine research needs and requirements, research areas and synergies, and interpret these in ways that provide knowledge about them. It also seeks to train students how to formulate research hypothesis and to write questioners correctly.

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**Module title:** Comparative Politics  
**Course Code:** CPCP 3872  
**NQA Level:** 8  
**Contact hours:** 4 Lectures Per Week for 14 weeks (56 contact hours)  
**Credits:** 16  
**Module assessment:**  
**Continuous assessment:** 50%: 3 x 1 hour tests.  
**Final Examination:** 50%: 1 x 3 hours written paper  
**Prerequisites:** Government Studies CPIG 3571

Module description: A comparative exploration of the structures and institutions of the polity; globalization and its impacts on the State; comparative democratization and the future of the State in a post-cold war world with special emphasis on sub-Saharan Africa; civil society-state interaction; comparative party systems. Case studies mostly from Sub-Saharan Africa.

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**Module Title:** Strategic Public Management  
**Course Code:** CPMS 3872  
**NQA Level:** 8  
**Contact Hours:** 4 Per Week x 14 weeks (56 hours)  
**Credits:** 16  
**Module Assessment:**  
**Continuous assessment:** 50%: 2 x 1 hour tests and an assignment  
**Final Examination:** 50%: 1 x 3 hour written paper  
**Pre – requisites:** Introduction to Government Studies CPIG 3571

Module Description:

This course addresses the term strategic management as one of the latest tools for which organizations use in order to learn and to develop, if they intend to achieve excellence, enhance performance and productivity as well as to positively respond to the rapidly changing world. The course focuses on strategic management process as it is applied in the public sector. It looks at the relationship between strategic management and planning, approaches to strategic leadership, strategic management systems, strategic implementation and the emerging interdependence of government, the private sector and non-profit organizations.

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**Module Title:** Conflict and Dispute Resolution  
**Course Code:** CPDR 3872  
**NQF Level:** 8  
**Contact Hours:** 2 Lectures Per Week for 14 weeks (56 hours)  
**Credits:** 8  
**Module assessment:**  
**Continuous assessment:** 50%: 1 x 1 hour test and 3 assignments  
**Final Examination:** 50%: 1 x 3 hour written paper  
**Prerequisites:** International Relations (CPIR 3771)  
Public Policy 1 and 2 (CPPP 3771/2)

Module description:

This course surveys the political and economic hegemonic systems in a global context with the aim to identify specific causes of conflicts, leading to the debate on policy making and policy priorities, peace keeping management, functional approaches to conflict resolution and sustenance of international security. Factors to be discussed will include the dynamics of internal security for nation-states; intra-state security; imperatives of peace and economic growth; and the question of purposeful alliance, coalitions and collectivism in the face of the constant threats to the existing deterrence measures that have been put in place by nations.

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**Module Title:** Comparative Public Management  
**Course Code:** CPPC 3871  
**NQA Level:** 8  
**Contact Hours:** 2 Lectures Per Week x 14 weeks (56 hours)  
**Credits:** 8  
**Module Assessment:**  
**Continuous assessment:** 50% ( a minimum of two semester tests and a research paper)  
**Final Examination:** 50% (1x3 hour written paper)  
**Pre – requisites:** Introduction to Government Studies CPIG 3571

Module Description:

This module presents the conceptual and theoretical debates on public management. It unpacks the historical evolution of public management by contrasting the traditional model of public administration and the new public management. It looks at issues of good governance, public accountability and efficiency in the public sector. The module further encompasses various reform strategies currently applied in the public sector for purposes of increasing productivity and improved performance.

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**F.3. MASTER OF ARTS (M.A. POLITICAL STUDIES) [12MPST]  
MASTER OF PUBLIC ADMINISTRATION (M.ADMIN) [12MPAN]  
MASTER OF ART IN SAFETY AND SECURITY STUDIES [ 12MASS]**

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Master of Arts (M.A. Political Studies) [12MPST]; Master of Public Administration (MPA) [12MPAN]; Master in Security and Strategic Studies (MA – SSS); and Master in Public Policy and Administration (MPPA)

**i. Introduction**

The Political and Administrative Studies' (DPAS) postgraduate curricula reflect the contributions of a wide-range of stakeholders. If properly articulated and with robust quality control, these academic programmes will not only enhance the knowledge of those enrolled in them, but the curricula will help individuals to acquire such knowledge and research skills useful in a range of applications in both the public and the private sector. A surge in the delivery of academically robust postgraduate offerings in both Politics and Public Administration, coupled with increased calls for capacity-building to be at the heart of the global security agenda have led to the requirement for and/or new knowledge and skill-sets.

The Department offers four different types of degrees, namely, Master of Arts in Political Studies (M.A. Political Studies), Master of Public Administration (MPA), Master of Public Policy and Administration (MPPA) **which is not covered in this document**, and Master in Security and Strategic Studies (MA SSS). M. A. Political Studies and MPA are offered in two modes.

- (a) **The first is by research** which entails writing a comprehensive thesis on an approved topic. The candidate will be required to register and pass two modules: Research Methodology (CPAR 5979), and a second module related to the candidate's research topic which the department should have approved before the students registered. Additionally, commencement of the programme starts at the beginning of the Second Semester in order to allow the student to register for the Research Methodology module. The module is offered in the Second Semester of the first academic year of the programme.
- (b) **The second is by course work** which requires the candidate to register for a minimum of eight (8) modules of which five are core. **For M.A. Political Science:** Politics of Southern Africa [CPPA 5971], The Study of Comparative Politics [CPCP 5971], State and Civil Society [CPSC 5972], Research Methodology [CPAR 5979], and Research Paper [CPRP 5980]. The first three (3) are full modules, and the last two (2) are half modules.

**For MPA:** Public Management and Administrative Reform [CPAM 5971], Public Policy Analysis [CPPA 5972], and Human Resources Management [CPRM 5971], Research Methodology [CPAR 5972], and Research Paper [CPAP 5980] are core. The first three (3) are full modules, and the last two) are half modules. **For MA – SSS:** The student must register for all of the modules offered.

The student will also write a thesis comprising an abstract of between 300 and 400 words, and a thesis of between 12000 and 15000 words.

**ii. Period of Registration**

The **Master's degree by research** is done on a part time basis, and should be completed within three (3) years. An extension of the registration period of up to one academic year beyond the specified three years may be granted by the Faculty acting on the recommendation of the Department. Consent of the supervisor/s is a precondition for such an extension of registration.

The **Master's degree by coursework** can be done either on a full time or on a part time basis. When done on a full time basis the programme should be completed within two (2) years, and within three (3) if it is done on a part time basis. Both modes allow for one (1) year extension of the registration period beyond the specified two and three years respectively if granted by the Faculty on the recommendation of the Department and with the consent of the supervisor/s involved.

**iii. Assessment**

A candidate registered for a course work programme shall write an examination at the end of each module. To qualify for admission to the examination a candidate must obtain a minimum Continuous Assessment (CA) mark of 40 %. Each module is worth twenty four (24) Credits, and eighty (80) for a thesis.

A candidate registered for a Master's degree by research only will be supervised by a duly appointed and qualified supervisor(s) subject to the Postgraduate Regulations of the University and to the Departmental guidelines. His/her thesis will be examined by two or more qualified examiners duly appointed and approved by **Examinations Office** – acting on behalf of the Senate.

The Department has the right to **deregister** a student if he/she does not progress satisfactorily in either the course work or in writing the thesis. A student is expected to successfully complete two-thirds of the required number of modules per academic year if he/she wishes to continue to the following academic year. All modules need to be passed before a student proceeds to the thesis component.

#### iv. **Evaluation of Thesis/Dissertation**

Evaluation of theses and dissertations will be done under the Postgraduate Rules and Regulations of the university.

#### v. **Exemptions**

Exemptions for postgraduate work done at another recognized university will be determined by the Department in due consideration of the following:

- (a) A maximum of four (4) modules will be exempted.
- (b) Applications for exemptions must be directed to the Department and must be accompanied by a valid course framework and academic transcript.
- (c) The decision of the Department shall be final.
- (d) Registration of candidates who did not complete Master's degree programmes by research at other Universities will be considered on individual merit – case by case.
- (e) The Department retains the right not to grant exemption for work completed at another university.

#### vi. **Eligibility for Admission and other Requirements**

Admission to these programmes is determined by the Rules and Regulations of the University. In addition,

- (a) Candidates in possession of professional qualifications accredited by the National Qualifications Framework (NQF), deemed to be equivalent to a Bachelor's degree from UNAM, and with relevant work experience in specified fields such as the security sector and foreign affairs, may also be considered for admission, in particular to the Master of Arts in Security and Strategic Studies (MA.SSS).
- (b) Students applying from other institutions of higher learning may be required, over and above the official academic transcript, to submit some examples of their written work to the Department.
- (c) Prospective candidates could be interviewed and assessed by the Department to determine their eligibility for admission.

#### vii. **Departmental Policy**

Following are **departmental policy provisions**:

1. Study at Master's level is based on tutorials and seminars, rather than traditional lectures. That means the students have to participate actively in such tutorials/seminars, and that they have to do the necessary reading before each lecture or tutorial session.
2. When students are unavoidably prevented from attending a tutorial/seminar or completing a written assignment as scheduled, they have an obligation to inform the concerned lecturer as soon as possible.
3. Supervisor(s) will be assigned only after their approval by the Examinations Office. Each supervisor will enter into a written contract with the student concerned specifying the rights and obligations of both parties.
4. The Department will appoint a suitably-qualified Course Convener for each of its academic programmes.
5. Additionally, the Department considers academic integrity as fundamental to every facet of the scholarly process and, it is expected of every student and lecturer. It entails firm adherence to academic honesty and to ethical conduct consistent with values based on standards that respect the intellectual property and efforts of both oneself and others.

**F.3.1. Master of Arts (M.A. Political Science) [12MPST].**

In Year 1 Semester 1 candidates must register for three (3) compulsory modules.

**Year 1 Semester 1.**

Module	Code	NQA Level	Contact Hours	Credits
The Politics of Southern Africa	CPPA 5971	9	4	24
The Study of Comparative Politics	CPCP 5971	9	4	24
The Politics of Global Change & Governance	CPGC 5971	9	4	24

**Total Credits:** 72

In Year 1 Semester 2 candidates must register for two and a half (2.5) full modules.

**Year 1 - Semester 2**

Module	Code	NQA Level	Contact Hours	Credits
Research Methodology	CPAR 5979	9	2	12
State & Civil Society in Africa	CPSC 5972	9	4	24
International Mediation & Conflict Transformation	CPMC 5972	9	4	24

**Total Credits:** 60

In Year 2 Semester 1 candidates need two and a half (2.5) modules and a Research Paper [CPAR 5979].

The electives are:

1. Contemporary World Politics [CPCW 5971].
2. Government and Private Sector Relations [CPGP 5971]
3. Comparative Foreign Policy [CPFP 5971].

**Year 2 – Semester 1**

Module	Code	NQA Level	Contact Hours	Credits
Research Paper	CPRP 5980	9	2	12
African Politics	CPAP 5971	9	4	24
Elective		9	4	24

**Total Credits:** 60

**In Year 2 Semester 2**

All modules need to be passed before proceeding to the thesis component.

**Year 2 Semester 2.**

Module	Code	NQA Level	Contact Hours	Credits
Thesis	CPMP 5992	9	Regular Consultation	80

**Total Credits:** 80

In all, the candidate must have a total of **272 Credits** in order to graduate.

**SYLLABI****Year 1 Semester 1:**

**Module Title:** The Politics of Southern Africa

**Course Code:** CPPS 5981

**NQA Level:** 9

**Contact Hours:** 4 hours per week

**Credits:** 24

**Module Assessment:**

Continuous Assessment: 50%: 1 essay and 1 other assessment.

**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

This module introduces students to the politics of southern Africa by framing the discourse on the region around a few themes. These are: State formation in southern Africa and its legacy; the role of apartheid and post-apartheid South Africa in the region; the foreign policies of SADC member states; contrasting analytical perspectives on the politics, society, and institutions of SADC. In addition, it seeks to trace the evolution of politics in southern Africa in general, and of political parties in particular: focusing on class formation, diverse principles of governance, leadership, regime types and their legitimacy, and the institutionalization of political power and the formation of community that transcend conventional conceptions of southern Africa.



**Module title:** The Study of Comparative Politics  
**Code:** CPCP 5971  
**NQF Level:** 9  
**Contact Hours:** 4 Per Week for 14 weeks (56 hours)  
**Credits:** 24  
**Module assessment:**  
Continuous assessment: 50%: a minimum of 2 assignments of an applied nature.  
**Final Examination:** 50%: 1x3 hours written paper.

**Module Description:**

This module surveys the dominant approaches to the comparative study of global politics. These include: realism, neo-realism, pluralism, liberal internationalism, critical theory, International Political Economy (IPE) and post-structuralism/modernism. Case studies will be extensively mined to examine processes of governance, and state-society relations and their implications in a variety of contexts: southern Africa, the big powers, middle powers and small states.

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**Module title:** The Politics of Global Change and Governance  
**Code:** CPGC 5971  
**NQF level:** 9  
**Contact hours:** 4 per week for 14 weeks = 42 hours  
**Credits:** 24  
**Module assessment:**  
Continuous assessment: 50%: (5 assignments)  
**Examination:** 50%: 1 x 3 hours written examination.  
**Prerequisites:** normal, as per degree course structure (see Faculty Prospectus)

**Module description:**

This module addresses the global political phenomena. It was designed to investigate the challenges of global governance, focusing on human rights, international migration, international conflict and diplomacy, regional integration and the role of the natural environment in international relations. Selected countries and specific experiences including those in Africa will be used as case studies.

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**Year 1 Semester 2.**

**Module Title:** Research Methodology  
**Code:** CPAR 5979  
**NQF Level:** 9  
**Contact Hours:** 2 per week for 28 weeks  
**Credits:** 12  
**Module assessment:**  
Continuous Assessment: 50%: 5 assignments.  
**Final Examination:** 50%: 1x3 hours written examination.

**Module description:**

This module addresses the fundamentals of research on social issues within the context of national development. The research process: problem formulation, literature search, research methods, data collection and analysis, report writing and referencing. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the good of the society. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques so that they can apply the newly acquired skills when writing their research proposals and, dissertations/theses. The student is expected to produce an acceptable thesis proposal.

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**Module Title:** State and Civil Society in Africa  
**Module Code:** CPSC 5972  
**Contact Hours:** 4 hours per week  
**Credits:** 24  
**Module assessment:**  
Continuous Assessment: 50%: a minimum of 2 tests.  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module description:**

The module focuses on academic discourse on civil society (Marx, Hegel, Gramsci, Bayart) with special emphasis on Africa; a critique of the concept of civil society and its application to Africa; the nature of civil society, the state and society in Africa; democratization and civil society; capita Selecta of civil society agencies and their interaction in selected African states.

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**Module:** International Mediation & Conflict Transformation  
**Code:** CPMC 5972  
**NQA Level:** 9  
**Contact Hours:** 4  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: 2 x 2 hours tests  
**Final Examination:** 50%: 1 x 3 hours written examination.  
**Module Description:**

The module discusses the theories and concepts on international mediation and focuses on second-track and third party level of and involvement in the process respectively, mediating conflict in the international system, and how to negotiate 'invisibles' in that process. The module will also identify appropriate case studies that can demonstrate successful and unsuccessful mediation, particularly in sub-Saharan Africa. Issues of stakeholder interests, acceptability of resolutions and agreements, and sustainability of the programme implementation will also be analysed.

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### **Year 2 Semester 1.**

<b>Module Title:</b>	<b>Research Paper</b>
<b>Code:</b>	CPRP 5980
<b>NQF Level:</b>	9
<b>Contact Hours:</b>	Regular Consultations
<b>Credits:</b>	12
<b>Module Assessment:</b>	
Continuous assessment:	50%: a minimum of 2 assignments
<b>Final Examination:</b>	50%: 1 x 3 hours written examination.

#### **Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information to be used for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with gathering of data and interpreting it. The final product should provide evidence that the student gained appropriate research skills when taking the Research Methodology Module [CPAR 5970] during the previous Semester, and is able to apply the knowledge.

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<b>Module Title:</b>	<b>African Politics</b>
<b>Course Code:</b>	CPAP 5971
<b>NQA Level:</b>	9
<b>Contact Hours:</b>	4 hours per week
<b>Credits:</b>	24
<b>Module Assessment:</b>	
Continuous Assessment:	50%: 1 essay and 1 other assessment.
<b>Final Examination:</b>	50%: 1x3 hours written paper.

#### **Module Description:**

This module traces the political developments in Africa focusing on three major themes, namely pre-colonial political formations and regimes; colonial governments—their origins, administrative strategies, goals, and the liberation struggles; and the challenges of the post-colonial Africa: the compulsions for democracy and good governance, challenges of economic and political globalization, continental and regional political formations, and the role of 'isms' in the overall evolution from colonial to independence. Selected political theories will be discussed as contributive factors to the phenomena's past, present, and prospective future.

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### **Electives:**

<b>Module Title:</b>	<b>Contemporary World Politics</b>
<b>Code:</b>	CPWP 5971
<b>NQF Level:</b>	9
<b>Contact hours:</b>	4 hours per week
<b>Credits:</b>	24
<b>Module assessment:</b>	
Continuous assessment:	50%: a minimum of 2 assessments.
<b>Final Examination:</b>	50%: 1 x 3 hours written examination.

#### **Module Description:**

This module offers a study of contemporary world Politics from a diversity of theoretical perspectives such as realism, neo-realism, new-institutionalism, critical theory, feminism and post-structuralism; New Regionalism and its links to globalization; Ethics and International Relations; contested discourses on globalization; 'The Washington Consensus'; The G-8 and Africa; the global development/security nexus.

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<b>Module Title:</b>	<b>Government and Private Sector Relations</b>
<b>Code:</b>	CPGP 5971
<b>NQF Level:</b>	9
<b>Contact Hours:</b>	4 hrs per week
<b>Credits:</b>	24
<b>Module Assessment:</b>	
Continuous Assessment:	50%: a minimum of 2 tests.
<b>Final Examination:</b>	50%: 1 x 3 hours written examination

#### **Module description:**

This module covers various strategies that governments have used or can use to develop and nurture a vibrant and sustainable private sector by focusing on the dynamics of the synergy between the public and the private sector. Other areas of focus include the technologies used, sub-contracting/marketing strategies, government's legislative obligations, and the impact of the local and international economic forces on both public and private policy formulation. In terms of improving government and private sector relations, the module will cover local, regional and international markets, regulatory frameworks, promotion and facilitation of an entrepreneurial culture. Various challenges that characterise the phenomena will also be discussed.

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**Module:** Comparative Foreign Policy  
**Code:** CPFP 5971  
**NQA Level:** 9  
**Contact Hours:** 4  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: 2 x 2 hours tests  
**Final Examination:** 50%: 1 x 3 hours written examination

**Module Description:**

This module surveys the dominant approaches to the comparative study of foreign policy. These include: realism, neo-realism, pluralism, liberal internationalism, critical theory and post-structuralism/modernism. Case studies will be extensively mined to examine processes of foreign policy making and the implications of such policies in a variety of contexts; southern Africa, the big powers, middle powers and small states.

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**Year 2 Second Semester 2.**

**Module:** Thesis Writing  
**Code:** CPMP 5972  
**NQF Level:** 9  
**Contact Hours:** Regular Consultations with the Supervisor  
**Credits:** 80

**Module Assessment:**

Continuous Assessment: The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.

**Final Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.

**Module description:**

Thesis writing entails striving to produce an academic document that is original and authentic in terms of data collection, analysis, and interpretation. The thesis should uphold the international standards in as far as the format, layout, writing style and referencing. It is expected to be a new addition to the body of knowledge on the subject that the student researched on.

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### F.3.2. Master of Public Administration (M.Admin) [12 MPAN]

In Year 1 Semester 1 students must register for three (3) modules. Two modules are compulsory, namely: Economics & Public Finance (CPEP 5971) and Human Resources Management (CPRM 5971)

#### Year 1 Semester 1:

Module:	Code:	NQF Level:	Contact Hours;	Credits:
Human Resources Management	CPRM 5971	9	4	24
Economic of Public finance	CPEP 5971	9	4	24
Public Management Administration	CPAM 5971	9	4	24

Total Credits:

72

viii. In Year 1 Semester 2 students must register for two and a half (2.5) modules which must include CPPA 5979 and CPRL 5971

#### Year 1 Semester 2:

Module:	Code:	NQF Level:	Contact Hours	Credits:
Research Methodology	CPAR 5972	9	2	12
Regional and Local Government Management	CPRL 5972	9	4	24
Public Policy Process and Analysis	CPPA 5972	9	4	24

Total Credits:

60

In Year 2 Semester 1 students should register for two and a half (2.5) Electives and a Research Paper [CPRP 5979].

The electives are:

1. Government and Private Sector Relations [CPGP 5971].
2. Organisation Behaviour and Management [CPOB 5971].
3. Project Development Planning and Management [CPPM 5971].

#### Year 2 Semester 1

Module;	Code:	NQF:	Contact Hours:	Credits:
Research Paper	CPRP 5980	9	2	12
Elective		9	4	24
Elective		9	4	24

Total Credits:

60

b.

c. In Year 2 Semester 2

All modules need to be passed before proceeding to the thesis component.

#### Year 2 Semester 2:

Module:	Code:	NQF Level:	Contact Hours:	Credits:
Thesis	CPMT 5972	9	Regular Consultation	80

Total Credits:

80

In all, the candidate must have a total of 272 Credits in to graduate.

### Syllabi:

#### Year 1 Semester 1:

**Module Title:** Human Resources Management  
**Course Code:** CPRM 5971  
**NQA Level:** 9  
**Contact Hours:** 4 per week  
**Credits:** 24

#### Module Assessment:

Continuous Assessment: 50%: 2 tests and a 20 pages research assignment.

Final Examination: 50%: 1 x 3 hours written examination.

**Module Description:** The module was designed to offer professional skills in human resource planning; performance management in the public sector; career development and staff empowerment; and decision - making. It also seeks to inculcate good grounding in best practices in human resources management (HRM) policies in Namibia and elsewhere, analyse the personnel function, and relate the new and old

personnel management trends to administrative reform and challenges of industrial relations. Theories and concepts that include managing diversity and change, strategic approach to HRM, equal employment opportunity, downsizing, contracting out, and organization reform add to the broad scope of the module.

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**Module Title:** Economics and Public Finance

**Course Code:** CPEP 5971

**NQA Level:** 9

**Contact Hours:** 4 per Week

**Credits:** 24

**Module Assessment:**

Continuous Assessment: 50%: 2x3 hours tests and a class presentation.

**Final Examination:** 50%: 1x3 hours final examination paper.

**Module Description**

This module is designed to offer professional skills in economics and public finance in public sector organizations. It further seeks to analyze and articulate issues in economics and development within the context of policies and practices in the Namibian economy. Furthermore, this module analyses the roles of the public and private sector in managing resources, and also outlines the significance of fiscal and monetary policies within the economy. Theories and practices of public finance, international finance, debt, balance of payments and the study of public finance in the Namibian economy add to the body content of this module.

---

**Module Title:** Public Management and Administrative Reform

**Course Code:** CPAM 5971

**NQA Level:** 9

**Contact Hours:** 4 per week

**Credits:** 24

**Module Assessment:**

Continuous assessment: 50%: a minimum of 2 tests and a research paper.

**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module focuses on the use of public management approaches applied in both public and private sector. Major aspects of the course content include capita Selecta of case studies of administrative reform in Africa, ethical issues in management, models of leadership and decision making, different theories used in the profession and the challenges of public management in general.

---

### Year 1 Semester 2

**Module Title:** Research Methodology

**Code:** CPAR 5970

**NQF Level:** 9

**Contact Hours:** 2 per week for 14 weeks

**Credits:** 24

**Module assessment:**

Continuous Assessment: 50%: 5 assignments designed to produce an acceptable research proposal.

**Final Examination:** 50%: Examination of the proposal

**Module description:**

This module addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and produce a proposal acceptable to the Postgraduate Committee. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques used when writing research proposals, dissertations/theses, and professional articles and books after graduating from the University of Namibia. The student is expected to produce an acceptable thesis proposal.

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**Module Title:** Regional and Local Government Management

**Code:** CPRL 5972

**Contact Hours:** 4 per week

**Credits:** 24

**Module Assessment:**

Continuous Assessment: 50%: 2 tests and a research paper.

**Final Examination:** 50%: 1 x 3hours written examination.

**Module description:**

The module was designed to inculcate knowledge and skills to critically analyze the regional and the local state within the evolution of the system of local government in Africa, and in Namibia in particular. It focuses on intra-governmental relations at local level; staffing local government; the challenges of human resources management at local government level; local government finance; developmental planning at local government level; citizen engagement at local and regional levels; the interaction between local and regional governments and the Non-Governmental sector. To that end, appropriate parliamentary Acts and various government policies will be analysed in detail in order to provide the students with a good grounding on the subject.

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**Module Title:** Public Policy Process and Analysis

**Course Code:** CPPA 5972

**NQA Level:** 9  
**Contact Hours:** 4 hrs per week  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: 2 x 3 hours tests.  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module seeks to impart skills and to inculcate knowledge on policy modeling and structuring with particular emphasis on the generic policy process model; agenda setting; policy focusing, analysis, implementation, monitoring and evaluation along with analysis and comparison of different policy typologies. A critical review of selected Namibian policies will constitute a significant component of the module.

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**Year 2 Semester 1.**

**Module Title:** **Research Paper**  
**Code:** CPRP 6971  
**NQF Level:** 9  
**Contact Hours:** Regular Consultations  
**Credits:** 12  
**Module Assessment:**  
Continuous assessment: 50%: a minimum of 2 assignments  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information needed for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with data gathering and its interpretation. The final product should provide evidence that the student gained appropriate research skills from the Research Methodology Module [CPAR 5970] during the previous Semester, and is able to apply that knowledge.

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**Electives:**

**Module Title:** **Government and Private Sector Relations**  
**Code:** CPGP 5971  
**NQF Level:** 9  
**Contact Hours:** 4 hours per week  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: a minimum of 2 tests  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module description:**

This module covers various strategies that governments have used or can use to develop and nurture a vibrant and sustainable private sector by focusing on the dynamics of the synergy between the public and the private sector. Other areas of focus shall include the technologies used, sub-contracting/marketing strategies, government's legislative obligations, and the impact of the local and international economic forces on both public and private policy formulation.

In terms of improving government and private sector relations, the module will cover local, regional and international markets, regulatory frameworks, entrepreneurial culture, and technological capabilities. Various challenges that characterise these elements will also be discussed.

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**Module Title:** **Organization Behaviour & Management**  
**Code:** CPOB 5971  
**NQF level:** 9  
**Contact Hours:** 4 hours per week  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: 2 tests and an assignment for class presentation.  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module probes the uniqueness, peculiarities, commonalities, and operational complexities of organizations and organisation behavior. Organisation theories and designs, leadership challenges, and the organisational dynamics of public and private sector institutions that influence organisation behavior constitute a major part of the module. To that end, the module also focuses on bureaucracies that characterise public, private, macro and micro organisational requirements – specific enabling environments; decision making and communication skills; power and influence; career dynamics; as well as the challenges of politics, economics, and technology at an international level.

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**Module Title:** **Project Development, Planning and Management**  
**Course Code:** CPPM 5971  
**NQA Level:** 9  
**Contact Hours:** 4 per week  
**Credits:** 24  
**Module Assessment:**  
Continuous Assessment: 50%: a minimum of 2 tests.  
**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module focuses on the project cycle: project identification, formulation, funding, appraisal and leadership qualities; Organizational and Administrative feasibility of project implementation, monitoring; and community and citizen engagement in project planning and implementation. It also seeks to identify synergies between project design and national development, and to discuss the challenges that characterize the whole process.

**Year 2 Semester 2**

*All modules need to be passed before proceeding to the thesis component.*

<b>Module:</b>	Thesis Writing
<b>Code:</b>	CPMT 5992
<b>NQF Level:</b>	9
<b>Contact Hours:</b>	Regular Consultations with the Supervisor
<b>Credits:</b>	80

**Module Assessment:**

Continuous Assessment: The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.

**Final Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.

**Module description:**

Thesis writing entails striving to produce an academic document that is original and authentic in terms of data collection, analysis, and interpretation. The thesis should uphold the international standards in as far as the format, layout, writing style and referencing. It is expected to be a new addition to the body of knowledge on the subject that the student researched on.

**F.3.3. Master of Arts in Security and Strategic Studies (MA-SSS) [12MASS]**

The Master of Arts in Security and Strategic Studies (MA-SSS) is governed by the same rules and regulations that govern all other postgraduate offerings at the University. However, operationally it differs from the M.A. (Political Science and the MPA in that it offers nine (9) full modules, two (2) half modules, and a thesis. It also requires that the applicants must have work experience relevant to the security sector, and may require accreditation of their qualifications by the National Qualifications Authority (NQA). Furthermore, the modules are taught on a block release basis so as to maximize benefit from external experts in different fields/areas of security. The programme was designed to be a SADAC outfit, although it is currently wholly Namibian.

*In Year 1 Semester 1 the students should complete four (4) modules.*

**Year 1 Semester 1:**

Module:	Code:	NQA Level:	Contact Hours:	Credits:
Communication skills & Academic Writing	CUCA 5971	9	4	24
The State & Human Security	CPIH 5971	9	4	24
The Study of Contemporary World Politics	CPWP 5971	9	4	24
Strategic Management	CPSM 5971	9	4	24

**Totals Credits:**

**96**

*In Year 1 Semester 2 the students should register for three and a half (3.5) modules.*

**Year 1 Semester 2:**

Module:	Code:	NQA Level:	Contact Hours:	Credits:
Research Methodology	CPAR 5970	9	2	12
Democratic Governance of the Security Sector	CPDG 5972	9	4	24
Security Sector Economics	CPSE 5972	9	4	24
Security Sector Management	CPAM 5972	9	4	24

**Totals Credits:**

**84**

*In year 2 Semester 1 the students should register for two and a half (2.5) modules.*

**Year 2 Semester 1:**

Module:	Code:	NQA Level:	Contact Hours;	Credits:
Research Paper	CPRP 5991	9	2	12
Comparative Foreign Policy	CPFP 5971	9	4	24
Public policy Process & Analysis	CPPP 5971	9	4	24

**Total Credits:**

**60**

## In Year 2 Semester 2

All modules need to be passed before proceeding to the thesis component.

Module	Code	NQA Level	Contact Hours	Credits
Thesis	CPTH 5992	9	Regular Consultation	80

Total Credits;

80

In all, the student needs 320 Credits in order to graduate.

## Syllabi

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### Year 1 Semester 1:

#### **Module:** Communication Skills & Academic Writing

**Code:** CUCA 5971

**NQA Level:** 9

**Contact Hours:** 4

**Credits:** 24

#### **Module Assessment:**

Continuous assessment: 50%: 2 x 2 hours tests

**Final Examination:** 50%: 1 x 3 hours written examination.

#### **Module description:**

This module is geared towards empowering Post Graduate students with skills and knowledge to access and critique academic sources. The students would also be empowered with skills to glean necessary information from these sources and mesh them with their perspectives in order to formulate required academic texts. Additionally the students will be empowered with capacities to tackle challenges of academic writing by engaging them in different written genres and rhetoric as well as academic written styles.

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#### **Module title:** The State and Human Security

**Code:** CPIH 5971

**NQF Level:** 9

**Contact Hours:** 16 per Week for 3 weeks (56 contact hours)

**Credits:** 24

#### **Module assessment:**

Continuous assessment: 50%: 2 evaluations (essays or class test)

**Final Examination:** 50%: 1 x 3 hours written examination.

#### **Module description:**

The module explores the genesis and development of human security as a social construct; the nexus between state and human security; an exploration of the policy templates for politics and security that it implies; human security fractures culled from southern Africa and elsewhere; theories of conflict at the micro-, meso- and macro levels of society; models for managing and resolving (transcending) conflict at different levels of manifestation; peace-making, peacekeeping and peace-building within a human security approach.

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#### **Module title:** The Study of Contemporary World Politics

**Code:** CPWP 5971

**NQF level:** 9

**Contact hours:** 4 per weeks (56 hours)

**Credits:** 24

#### **Module assessment:**

Continuous assessment: 50%: 3 assessments – a research papers and 2, class tests.

**Final examination:** 50%: 1 x 3 hours written examination – externally moderated.

**Module description:** The module introduces competing theories and practices of contemporary world politics, covering themes and debates such as the end of bipolarity and its aftermath; multi-polarity; globalization; conflict and security in the international system; regional and global security cooperation; regional integration; evolving security communities, and the governance of global and regional security.

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#### **Module title:** Strategic Management

**Code:** CPSM 5971

**NQF Level:** 9

**Contact hours:** 16 hours/week for 3 weeks

**Credits:** 24

#### **Module Assessment:**

Continuous assessment: 50%: 2 tests and an oral presentation - syndicate work.

Examination: 50%: 1 x 3 hours written examination.

#### **Module description:**

This module is designed to inculcate in students the best approaches to achieve a competitive advantage and assurance of a long term success in managing security institutions. Topics covered by this module include strategic management overview, strategic planning approaches fundamental to national security policy formulation, military and defence planning, strategy formulation, alternative approaches to strategy formulation albeit control



issues, environmental scanning and scenario planning, strategy implementation and evaluation, and strategy alignment with the structure, control and reward system.

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### Year 1 Semester 2.

**Module Title:** Research Methodology  
**Code:** CPAR 5970  
**NQF Level:** 9  
**Contact Hours:** 2 per Week for 28 weeks  
**Credits:** 24  
**Module assessment:**  
Continuous Assessment: 50% (5 assignments)  
**Final Examination:** 50% (1x3 hours written paper)

**Module description:**

This course addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the good of the society. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques so that they can effectively apply the newly acquired skills when writing research proposals, dissertations/theses, and professional articles and books after graduating from the University of Namibia.

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**Module title:** Democratic Governance of the Security Sector  
**Code:** CPDG 5972  
**NQF level:** 9  
**Contact hours:** 16 hrs per week for three weeks  
**Credits:** 24  
**Module assessment:**  
Continuous assessment: 50%: 2 assessments-either essays, class tests, oral presentations, or syndicate work.  
**Final Examination:** 50%: 1 x 3 hours written examination

**Module description:**

This module focuses on understanding the concepts of human security within the international and African contexts. The architecture and locus of the security sector, its relationships to the justice sector and other relevant sectors; an overview of the components of the security sector (with reference to particular case studies) and their roles and functions. It also looks at the regional security challenges: the African Peace and Security Council and its supportive structures, the evolving security architecture of SADC (the Organ on Politics, Defence and Security Co-operation), the global security environment in the post-Cold War world, and the 'War on Terror' and its implications for the security sector. Other elements include the concept of democratic governance and its implications, the roles of the executive, the legislature, ministries, government departments, public policy and financial accountability, and post-conflict peace-building and reconstructions. The key challenges in the security sector: justice, intelligence and defence will be discussed in detail.

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**Module title:** Security Sector Economics  
**Code:** CPSE 5972  
**NQF level:** 9  
**Contact hours:** 16 hrs per week for three weeks  
**Credits:** 24  
**Module assessment:**  
Continuous assessment: 50%: 3 assessments- could be short academic research papers, class tests, or oral presentations.  
**Final examination:** 50%: 1 x 3 hours written examination

**Module description:**

The module seeks to analyse and contextualize key aspects of various methodological, quantitative economic approaches, knowledge management and policy and decision management strategies in important areas of fiscal management, procurement, information management, policy monitoring and evaluation, budgeting, strategic decision-making and implementation. It also covers public finance, and the national, regional and international context of procurement models. Finally, it discusses models of budgeting: outcome based budgeting, budgeting by objectives, medium-term expenditure frameworks (MTFs), normative budgeting, military spending versus social spending, interfaces between the international political economy (IPE) and the national economy.

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**Module title:** Security Sector Management  
**Course Code:** CPAM 5972  
**NQA Level:** 9  
**Contact Hours:** 16 hours per week for 3 weeks  
**Credits:** 24  
**Module Assessment:** 50%: a minimum of 2 x 2 hours tests or other forms of evaluation.  
**Final examination:** 50%: 1 x 3 hours written examination.

**Module description:**

The module is designed to enhance foundational and operational information and communication management skills for managers in the security sector. The module includes areas such as communication and decision-making, develops information gathering and processing skills, and highlights the role of information technology in the context of public management. These require good grounding in theories on security and management.

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### Year 2 Semester 1

<b>Module Title:</b>	<b>Research Paper</b>
<b>Code:</b>	CPRP 5980
<b>NQF Level:</b>	9
<b>Contact Hours:</b>	Regular Consultations
<b>Credits:</b>	12
<b>Module Assessment:</b>	
Continuous assessment:	50%: 2 Assignments
<b>Final Examination:</b>	50%: 1 x 3 hours written examination.

**Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information to be used for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with gathering of data and interpreting it. The final product should provide evidence that the student gained appropriate research skills that the Research Methodology [CPAR 5970] module offered, and is able to apply the knowledge.

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<b>Module:</b>	<b>Comparative Foreign Policy</b>
<b>Code:</b>	<b>CPPF 5971</b>
<b>NQA Level:</b>	9
<b>Contact Hours:</b>	4
<b>Credits:</b>	24
<b>Module Assessment:</b>	
Continuous Assessment:	50%: 2 x 2 hours tests
Final Examination:	50%: 1 x 3 hours written examination

**Module Description:**

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<b>Module Title:</b>	<b>Public Policy Process &amp; Analysis</b>
<b>Code:</b>	CPPP 5972
<b>NQA Level:</b>	9
<b>Contact hours:</b>	16 hrs per week for three weeks
<b>Credits:</b>	24
<b>Module Assessment:</b>	
Continuous Assessment:	50%: 2x3 hours tests plus a 20 pages research paper
<b>Final Examination:</b>	50%: 1 x 3 hours written examination

**Module Descriptions:**

The module seeks to inculcate skills, and to empower students with knowledge and understanding of the requirements and dynamics of agenda setting, policy design, implementation, evaluation, and most importantly, analysis. Other areas of focus include institutionalization of public policy analysis in view of the international political and economic pressure on national obligation to provide comprehensive security to its citizens. It will also look at options for policy output for conflict prevention and conditionalities for policy success, making human security and an understanding of the security environment the focal point.

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### Year 2 Semester 2.

<b>Module:</b>	Thesis Writing
<b>Code:</b>	CPTH 6292
<b>NQF Level:</b>	9
<b>Contact Hours:</b>	Regular Consultations with the Supervisor
<b>Credits:</b>	80

**Module Assessment:**

The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.

**Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.

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## F.4. Thesis/Research PHD and MA degrees

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If a student only wishes to register for the Thesis, s/he should register for:

MASTERS THESIS ONLY	<b>PMD6679</b>
MINI THESIS (M.ADMIN)	<b>PMT6672</b>
MINI THESIS (M. POL)	<b>PMP6672</b>
<b>PHD DISSERTATION</b>	<b>PDT8799</b>

- (1) Candidates who successfully complete the coursework phase, or those who are registered for postgraduate study by thesis research alone, shall undertake research in an approved topic, and in the end write a thesis (MA.) or Dissertation (PHD). A candidate must submit a research proposal by the end of February during the year he/she is required to write the thesis/dissertation. Masters level candidates “**by research**” may be required to register and pass up to two course related to their thesis at the discretion of the Faculty Executive and are required to register and pass **ADVANCED RESEARCH METHODOLOGY (PAR6179)**. Doctoral candidates by research are expected to hold a valid MA degree from an acceptable university with a 70% average. Some exceptions might be made in concurrence of the Faculty Executive, but only in exceptional circumstances and some relevant coursework may be required. PHD candidates are also required to register and pass **ADVANCED RESEARCH METHODOLOGY (PAR6179)**.
- (2) The candidates shall be assigned supervisors to guide them in their research programmes, and shall write their thesis/dissertation in accordance with the guidelines provided by the Postgraduate Studies Committee as approved by Senate.
- (3) As a standard practice, every thesis/dissertation shall be accompanied by a declaration stating that it has not been submitted for a similar degree in any other university.
- (4) The thesis/dissertation must contain an abstract of not more than 300/400 words, respectively, indicating the general findings of the research, and the major conclusions reached. It must also be satisfactory as regards format and literacy presentation.
- (5) Every Master’s thesis/ PHD Dissertation submitted shall be examined by at least two specialists approved by Senate on recommendation by the Postgraduate Studies Committees. At least one of these specialists must be external to UNAM. The supervisors could be one of the examiners.
- (6) The examiners shall be required to submit a detailed assessment of the thesis/ dissertation, and also write a definite recommendation on whether the degree should be awarded to the candidate unconditionally, or whether the degree should be awarded subject to specified corrections/revisions, or whether the thesis/dissertation should be referred back to the candidate for re-writing and re-submission, or whether the thesis/ dissertation should be rejected outright.
- (7) In instances where the examiners of the thesis/dissertation disagree in their recommendations, the Postgraduate Studies Committee shall study the case and recommend to Senate the appointment of an additional independent examiner to serve as referee on the thesis/dissertation.
- (8) Postgraduate candidates, who disagree with the results of the examination as approved by Senate, may present an appeal, giving reasons and evidence to support the appeal. Senate will then have the thesis/dissertation examined by an Appeals Committee.
- (9) Candidates who are registered by thesis/dissertation alone will normally appear for VIVA VOCE examinations. This will be conducted in accordance with the procedures approved by Senate on recommendation by the Postgraduate Studies Committee.

## F.5. Ph.D. Public Administration

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The degree of Doctor of Philosophy (PhD) in approved disciplines will be offered in compliance with the general regulations and guidelines for postgraduate studies at the University. Refer to **Regulations for Postgraduate Courses of Study** in the **General Information and Regulations Prospectus**.

## F.6. Ph.D. Political Studies

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The degree of Doctor of Philosophy (PhD) in approved disciplines will be offered in compliance with the general regulations and guidelines for postgraduate studies at the University. Refer to **Regulations for Postgraduate Courses of Study** in the **General Information and Regulations Prospectus**.

## F.7. THE CENTRE FOR PUBLIC SERVICE TRAINING (CPST)

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Mission statement:

The CPST exists to enhance efficiency and effectiveness, develop human resources, and to build institutional capacity in order to contribute to national development through training and research, towards improved service delivery by the public and private sector organisations.

The Centre of Public Service Training is an integral part of the Faculty of Economics and Management Sciences responsible for professional training and institutional capacity building of public, private and non governmental organisations in Namibia. Furthermore, it enhances and builds capacity in the domains of policy formation and analysis, research, and democratic governance.

The foregoing is ensured through the means listed below:

- short, modular courses directed at staff members, supervisors and senior management;
- development of customised training and research materials;

- contributing to the existing body of knowledge through research that is tailor-made to complement the efforts of its stakeholders in the governance process; and
  - consultancy services to improve the capacity within government, private sector and non governmental organisations for programme formulation and implementation.
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## **F.8. MASTER PROGRAMMES IN COLLABORATION WITH OTHER INSTITUTIONS**

### **UNAM- Institute of Social Studies (ISS)**

The University of Namibia and the Institute of Social Studies in Netherlands is offering a Masters Degree Programme in Public Policy and Administration. This programme is designed for: (a) middle- level and senior government and public sector administrators, planners and decision-makers who want to improve their analytical and administrative capabilities; (b) those engaged in teaching and research in this field; (c) officers of non-government organizations who interact with and aim influence state agencies while themselves formulating and executing programmes of public action. It is also suitable for staff in policy think- tanks, evaluation and monitoring units, and policy professionals.

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## G. SYLLABI UNAM CORE COURSES

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### G.1. ENGLISH COURSES OFFERED BY THE LANGUAGE CENTRE

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#### DIPLOMA LEVEL

##### G.1.1. ENGLISH FOR GENERAL COMMUNICATION

**Module title:** English for General Communication  
**Code:** ULEG 2410  
**NQF level:** Level 4  
**National professional standard competencies:** N/A  
**Contact hours:** 4 hours per week for 28 weeks  
**Credits:** 32

**Module Assessment:**  
Continuous Assessment (60%):  
4 reading tests  
4 writing tests  
2 oral presentations  
1 literature worksheet

Examination (40%):  
1x3 hour paper

**Pre-requisites:** None

**Module description:**

This module attempts to assist students to improve their general English proficiency. The main goal of this module is, therefore, to develop the reading, writing, listening, speaking and study skills of students in order for them to perform tasks in an academic environment. This module focuses on the skills students need to perform cognitive academic tasks in an academic environment and beyond.

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#### DEGREE LEVEL

##### G.1.2 ENGLISH COMMUNICATION AND STUDY SKILLS

**Module title:** English Communication and Study Skills  
**Code:** ULCE 3419  
**NQF Level:** 4  
**National professional standard competencies:** N/A  
**Contact hours:** 4 hours per week for 14 weeks  
**Credits:** 16

**Module Assessment:**  
Continuous assessment (60%) 2 tests (reading and writing)  
2 reading assignments  
1 oral presentation

Examination (40%):  
1 x 3 hour examination paper

**Pre-requisites:** None

**Module description:**

This module is aimed at assisting students in the development of their reading, writing and speaking and listening skills, in order to cope with studying in a new academic environment and in a language which may not be their first language. The module also focuses on study skills that students need throughout their academic careers and beyond. The module serves as an introduction to university level academics, where styles of teaching and learning differ from those at secondary schools in that more responsibility is placed on the student. The module therefore, focuses on the skills that students need throughout their academic careers and beyond.

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##### G.1.3 ENGLISH FOR ACACEMIC PURPOSES

**Module title:** English for Academic Purposes  
**Code:** ULEA 3419  
**NQF level:** 5  
**National Professional Standards Competencies:** N/A  
**Contact hours:** 4 periods per week for 14 weeks  
**Credits:** 16

**Module assessment:** Continuous assessment (60%)  
2 tests (reading and writing)  
1 academic written essay

1 Oral presentation  
Examination (40%) 1x3 hours examination paper  
None

**Prerequisites:**

**Module description:** This module develops a student's understanding, and competencies regarding academic conventions such as academic reading, writing, listening and oral presentation skills for academic purposes. Students are required to produce a referenced and researched essay written in formal academic style within the context of their university studies. Students are also required to do oral presentations based on their essays. The reading component of the course deals with academic level texts. This involves students in a detailed critical analysis of such texts. The main aim is therefore, to develop academic literacy in English.

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**G.2. CONTEMPORARY SOCIAL ISSUES UCI3109**

**Module Title:** Contemporary Social Issues  
**Code:** UCSI 3429  
**NQF:** 4  
**Contact Hours:** 2 Contact hours per week for 14 weeks  
**Credits:** 8  
**Module Assessment:** Continuous assessment (50%): test or assignment  
Examination (50%): 1x2 hours paper  
**Prerequisite:** None

**Module Description:**

The module raises awareness on the need for a personal, national and global ethics. The main objectives of the course is to help students reflect on the social moral issues; to discover themselves in a learner-entered, contextual, religious and life related setting. It also stimulates students for critical thinking and help them to appreciate their values, standards and attitudes.

Furthermore it orientates students with regards to the epidemiology of HIV/AIDS; the prevalence of the disease on Namibia, Africa and Internationally. It also informs students on the psycho social and environmental factors that contribute to the spread of the disease, the impact of HIV/AIDS on their individual lives, family and communities at large. The unit further seeks to enhance HIV/AIDS preventive skills among students by means of paradigm shift and behaviour change and also to impart general introductory knowledge on gender, to make students aware, as well as sensitize them towards gender issues and how they affect our society, Sub-Region and continent at large.

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**G.3. COURSES FROM OTHER FACULTIES  
(PLEASE CONSULT RELEVANT FACULTY BOOKLET)**

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**INDUSTRIAL PSYCHOLOGY**

**YEAR IV**

**PSG 3410 Advanced Research Methodology and Methods**

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

In this year-module students will learn how to conceptualise a research project and will develop the skills that would enable them to carry out a research project. Students will develop an understanding of different research paradigms such as positivism and against that background will become familiar with quantitative methods (including statistical methods such as factor analysis, regression analysis, analysis of variance) as well as with qualitative methods for research.

**PSI 3410 Advanced Organisational Psychology**

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

In this year-module students will deal intensively with major aspects of organisational psychology such as interactive behaviour and conflicts within organisational cultures, organisation theories and organisation development.

**PSG 3430 Developmental Psychology of Adulthood and Old Age**

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

This year-module will serve to familiarise students with various approaches to human development, specifically as these pertain to early, middle and late adulthood. So-called critical life events such as marriage, divorce, first employment, unemployment, retirement and death and their relevance for development will be dealt with.

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## H. APPENDIX =OLD CURRICULUM - NEW CURRICULUM EQUIVALENTS

For subjects not offered in the Faculty of Economics and Management Science (i.e Psychology courses for the B, Commerce student, specializing in Industrial Psychology - please consult the prospectus of the relevant faculty.

### H.1 EQUIVALENTS FOR B ACCOUNTING (12BACC)

The new curriculum is effective from 2008 onwards as follows:

- The first two years is implemented from the beginning of 2008
- The third year is implemented from 2009
- The fourth year is implemented from 2010.

Therefore the following equivalents will be applicable for the same periods.

Students who fail any subjects from the old curriculum will have to take the equivalent subject of the new curriculum.

Old Curriculum		New Curriculum	
Code	Module	Code	Module
Year 1			
UCC3109	Computer Literacy	UCLC3409	Computer Literacy
UCE3119	English Communication and Study Skills	ULCE3419	English Communication and Study Skills
MPP3111	Principles of Management	CMPP3579	Principles of Management
UCA3119	English for Academic Purposes	ULEA3419	English for Academic Purposes
BCM3111/2	Business Mathematics	CBCM3579	Business Mathematics
UCI3109	Contemporary Social Issues	UCSI3409	Contemporary Social Issues
AFE3112	Fundamentals of Accounting	CAFE3511/2	Fundamentals of Accounting A/B
EIE3112	Introduction to Economics	CEMI3571	Basic Microeconomics
Year 2			
AFÉ3231	Financial Accounting	CAFÉ3631	Financial Accounting 1A
ACL3231	Commercial Law I	CACL3631	Commercial Law A
ABA3231	Business Statistics	CABA3631	Business Statistics A
EIM3231	Micro Economics	CEMI3671	Intermediate Microeconomics
EAM3231	Macro Economics	CEMA3671	Intermediate Macroeconomics
AFÉ3232	Financial Accounting I	CAFÉ3632	Financial Accounting 1B
ACL3632	Commercial Law II	CACL3632	Commercial Law B
AAM3232	Management Accounting	CAAM3651	Management Accounting 1A
ABA3232	Business Statistics	CABA3632	Business Statistics B
AIS3202	Accounting Information System	CAIS3652	Computerized Accounting Systems
Year 3			
AFE3351	Financial Accounting II	CAFÉ3751	Financial Accounting 2A
AUA3351	Auditing I	CAUA3751	Auditing 1A
AAM3351	Management Accounting II	CAAM3652	Management Accounting 1B
ACP3351	Company Law & Practice	CACP3751	Company Law and Practice A
ATP3351	Tax Law and Practice I	CATP3751	Taxation 1A
AFE3352	Financial Accounting II	CAFÉ3752	Financial Accounting 2B
AUA3352	Auditing I	CAUA3752	Auditing 1B
ACA3302	Computerized Accounting	CAIS3652	Computerized Accounting Systems
ABR3302	Business Research and Report Writing	CABR3752	Business Research Methods
ATP3352	Tax law and practice	CATP3752	Taxation 1B
Year 4			
AFE3471	Financial Accounting III	CAFÉ3871	Financial Accounting 3A
AUA3471	Auditing II	CAUA3871	Auditing 2
ABF3471	Business Finance	CAMF3871	Financial Management A
ACT3471	Comparative Taxation	****	
AFE3472	Financial Accounting III	CAFÉ3872	Financial Accounting 3B
AMF3472	Financial Management	CAMF3872	Financial Management B
AAM3472	Management Accounting III	CAAM3751	Management Accounting 2A
AUA3472	Auditing II	****	

\*\*\*\* Course will not be offered under the new curriculum. Hence, a student failing ACT3471 or AUA3472 will be provided one more chance to write examination as per the old curriculum

### H.2. EQUIVALENTS FOR CERTIFICATES AND DIPLOMAS AND ADVANCE DIPLOMAS

#### CERTIFICATE IN ACCOUNTING AND AUDITING

Old curriculum		New curriculum	
Code	Module	Code	Module
<b>First semester</b>			
ABB2111	Mathematics	CABS1300	Basic Business Mathematics
UCG2110	English for General Communication	LCEC1311	English Communication for Certificate
AGE1111	Government Accounting	CAGE1311	Government Accounting A
AGU1111	Government Auditing	CAGA1311	Government Auditing A
AFE1111	Financial Accounting	CAFE1311	Introduction to Financial Accounting A
<b>Second semester</b>			
ABB2112	Mathematics	CABS1300	Basic Business Mathematics
		UCLC3409	Computer Literacy
		UCSI3429	Contemporary Social Issues

AGE1112	Government Accounting	CAGE1312	Government Accounting B
AGU1112	Government Auditing	CAGA1312	Government Auditing B
AFE1112	Financial Accounting	CAFE1312	Introduction to Financial Accounting B

#### DIPLOMA IN ACCOUNTING AND AUDITING

Old curriculum		New curriculum	
Code	Module	Code	Module
<b>Year 1</b>			
<b>First semester</b>			
ABB2111	Business Mathematics and Statistics	CABM2411	Business Mathematics
UCG2110	English for General Communication	ULEG2310	English for General Communication
AFE2111/	Financial Accounting I	CABF2411	Basic Financial Accounting A
AGE2111	Government Accounting I		
AGU2111	Government Auditing I	CAGA2411	Government Auditing A
APE2111	Introduction to Public Finance		
<b>Second semester</b>			
UCG2110	English for General Communication	ULEG2310	English for General Communication
AFE2111/	Financial Accounting I	CABF2412	Basic Financial Accounting B
		UCLC3409	Computer Literacy
		UCSI3429	Contemporary Social Issues
AGE2112	Government Accounting I		
AGU2112	Government Auditing I	CAGA2412	Government Auditing B
ALG2112	Legal Aspects of Gov. Acc. & Audit.		
EPA2112	Principles of Economic		
<b>Year 2</b>			
<b>First semester</b>			
AGU2231	Government Auditing II	CAGU2531	Auditing 1A
		CEMI2571	Basic Micro Economics
ACI2232	Current Issues in Govern Accounting		
ACG2232	Current Issues in Govern Auditing		
AFI2231	Fraud and Investigations		
AFE2232	Financial Acc II	CAFE2511	Fundamentals of Accounting A
APM2232	Public Financial Management	CAPF2511	Public Finance A
ATN2231	Taxation I/II	CATP2531	Taxation 1A
<b>Second semester</b>			
		CAGU2532	Auditing 1B
		CEMA2572	Basic Macro Economics
		CAFE2512	Fundamentals of Accounting B
		CAPF2512	Public Finance B
APG2231	Public Sector and Govern Accounting	CAPG2522	Public Sector and Government Accounting
ATN2232	Taxation I/II		

#### ADVANCED DIPLOMA IN ACCOUNTING AND AUDITING

First semester	
CAPG2631	Advanced Public Sector Accounting A
CAAI2631	Auditing and Investigation
CAFE2611	Financial Accounting 1A
CAPS2630	Public Sector Financial Management
<b>Second semester</b>	
CAPG2632	Advanced Public Sector Accounting B
CAFE2612	Financial Accounting 1B
CACA2632	Computerized Auditing

#### CERTIFICATE IN TAXATION AND MANAGEMENT

Old curriculum		New curriculum	
Code	Module	Code	Module
<b>First semester</b>			
ABB2111/2	Mathematics	CABS1300	Basic Business Mathematics
UCG2110	English for General Communication	LCEC1311	English Communication for Certificate
AFA1100	Financial Accounting	CAFA1311	Introduction to Financial Accounting A
MMA1100	Management	CMMA1310	Management
ATA1100	Taxation	CATA1310	Taxation
<b>Second semester</b>			
ABB2111/2	Mathematics	CABS1300	Basic Business Mathematics
		UCLC3409	Computer Literacy
		UCSI3429	Contemporary Social Issues
AFA1100	Financial Accounting	CAFA1312	Introduction to Financial Accounting B
MMA1100	Management	CMMA1310	Management
ATA1100	Taxation	CATA1310	Taxation

#### DIPLOMA IN TAXATION AND MANAGEMENT

New curriculum	
Code	Module
<b>Year 1</b>	
<b>First semester</b>	
CACL2631	Commercial Law A
ULEG2310	English for General Communication
CABF2411	Basic Financial Accounting A
CATN2411	Taxation
<b>Total</b>	
<b>Second semester</b>	
UCLC3409	Computer Literacy
UCSI3429	Contemporary Social Issues
ULEG2310	English for General Communication



CABF2412	Basic Financial Accounting B
CAPP2412	Principles of Management
	<b>Total</b>
	<b>Total year</b>
<b>Year 2</b>	<b>First semester</b>
CAGU2531	Auditing 1A
CEMI2571	Basic Microeconomics
CAFE2511	Fundamentals of Accounting A
CAFM2531	Functional Management
CATP2531	Taxation Practices 1A
	<b>Second semester</b>
CAGU2532	Auditing 1B
CEMA2572	Basic Macroeconomics
CADT2532	Duties and Related Taxes
CAFE2512	Fundamentals of Accounting B
CAPM2532	Taxation Practices 1B

#### ADVANCED DIPLOMA IN TAXATION AND MANAGEMENT

New curriculum	
Code	Module
	<b>First semester</b>
CACT2631	Customs Tax Issues
CAAI2631	Auditing and Investigation A
CAFE2631	Financial Accounting 1A
CAPS2631	Public Sector Financial Management
CAAV2631	VAT A
	<b>Second semester</b>
CAAI2632	Auditing and Investigation B
CAFE2632	Financial Accounting 1B
CATA2632	International Trade Transactions
CAAV2632	VAT B

### H.3 EQUIVALENTS FOR B ECONOMICS (12BEC0N)

ECONOMICS DEPARTMENT		CODE FOR REPLACEMENT
EAE6172	APPLIED ECONOMETRICS I	EAE6172
EAM3231	MACRO ECONOMICS S1	CEMA3671
EAM3232	MACRO ECONOMICS S2	CEMA3672
EDE3352	DEVELOPMENT ECONOMICS	CEDE3872
EEH3471	HEALTH ECONOMICS S1	N/A
EEH3472	SEMINAR IN HEALTH ECON	N/A
EEM3231	MATHEMATICS FOR ECONOM	CEEM3671
EEM3232	MATHEMATICS FOR ECONOM	CEEM3672
EER3471	ENVIRONMENTAL ECONOMIC	CEER3872
EER3472	SEMINAR IN ENVIRONMENT	CEAE3871/OR OTHER 4 <sup>TH</sup> YR ELECTIVES
EEU3471	URBAN ECONOMICS S1	N/A
EEU3472	SEMINAR IN URBAN ECONO	N/A
EFE3352	FINANCIAL ECONOMICS	CEFE3772
EIE3112	INTRODUCTION TO ECONOM	CEMI3571
EIE6271	INTERNATIONAL ECONOMIC	EIE6271
EIF3352	INTERNATIONAL FINANCE	CEIF3772
EIM3231	MICRO ECONOMICS S1	CEMI3671
EIM3232	MICRO ECONOMICS S2	CEMI3672
EIT3351	INTERNATIONAL TRADE	CEIT3771
EMA6171	MACRO ECONOMIC THEORY	EMA6171
EMA6172	MACRO ECONOMIC THEORY	EMA6172
EME6171	MATHEMATICAL ECONOMICS	EME6171
EME6271	MONETARY ECONOMICS	EME6271
EMT6171	MICRO ECONOMIC THEORY	EMT6171
EMT6172	MICRO ECONOMIC THEORY	EMT6172
EMT6272	THESIS	EMT6272
EMU3351	MONETARY ECONOMICS	CEMU3771
ENE3472	NAMIBIAN ECONOMY	CENE3772
EPA2112	PRINCIPLES OF ECONOMIC	CEMI3571

EPE6271	PUBLIC SECTOR ECONOMIC	EPE6271
EPG2111	PRINCIPLES OF ECONOMIC	CEMI3571
EPT3471	ECONOMIC THEORY AND PO	CEPT3871
EPT3472	ECONOMIC THEORY AND PO	CEPT3872
ERG3471	REGIONAL ECONOMICS S1	N/A
ERG3472	SEMINAR IN REGIONAL EC	N/A
ERM6271	RESEARCH METHODOLOGY	ERM6271
ETM3351	ECONOMETRICS S1	CETMT3771
ETM3352	ECONOMETRICS S2	CETM3772
EUP3351	PUBLIC ECONOMICS	CEUP3871
EVU3231	ADVANCED COMPUTER LITE	CEVU3671

#### H.4 EQUIVALENTS FOR B ADMINISTRATION (12BADMIN)

MANAGEMENT DEPARTMENT		
BCM3111	BUSINESS MATHEMATICS S	CBCM 3579
BCM3112	BUSINESS MATHEMATICS S	CBCM 3579
MBO3231	ORGANISATION BEHAVIOUR	CMBO 3671
MBO3232	ORGANISATION BEHAVIOUR	CMBO 3672
MHM3351	HUMAN RESOURCES MANAGE	CMHM 3771
MHM3352	HUMAN RESOURCES MANAGE	CMHM 3771
MHM3471	HUMAN RESOURCES MANAGE	CMHM 3871
MHM3472	HUMAN RESOURCES MANAGE	CMHM 3871
MMA3472	MANAGERIAL ECONOMICS	CMMI 3771
MME3351	MACRO ECONOMICS FOR BU	OUT-no longer offered
MME3352	MACRO ECONOMICS FOR BU	OUT-no longer offered
MMF3471	FINANCIAL MARKETS	CMBF 3871
MMI3471	MANAGEMENT INFORMATION	CMMI 3871
MMO3351	OPERATIONS MANAGEMENT	CMMO 3771
MMO3352	OPERATIONS MANAGEMENT	CMMO 3771
MPD3472	PROPERTY AND DEVELOPME	CMBF 3872
MPP3111	PRINCIPLES OF MANAGEME	CMPP 3579
MRE3351	ENTREPRENEURSHIP I S1	CMRE 3772
MRE3352	ENTREPRENEURSHIP II S2	CMRE 3772
MRE3471	ENTREPRENEURSHIP III S	CMRE 3772
MRE3472	ENTREPRENEURSHIP IV S2	CMRE 3772
MSM3351	STRATEGIC MARKETING I	CMSM 3771
MSM3352	STRATEGIC MARKETING II	CMSM 3772
MSM3471	STRATEGIC MARKETING II	CMSM 3871
MSM3472	STRATEGIC MARKETING IV	CMSM 3872
MST3471	STRATEGIC MANAGEMENT S	CMST 3871
MST3472	STRATEGIC MANAGEMENT S	CMST 3872

#### POLITICAL AND ADMINISTRATIVE STUDIES DEPARTMENT MODULE EQUIVALENCE

	Diploma in Local Government	
<b>Year 1 Semester 1:</b>		
English for General Communication	ULEG 2410	UCG 2110
Introduction to Local Government	CPLG 2471	PLG 2111
Principles of Economics for Local Government	CEPG 2471	EPG 2111
ABN 211	CABN 2471	ABN 211
Computer Literacy	CUCC 2471	UCC 3109

<b>Year 1 Semester 2:</b>		
English for General Communication	ULEG 2410	UCG 2110
Local Government Accounting 1	CPFG 2472	PGA 2112
Local Government Finance & Budgeting	CPGF 2472	PGF 2112
Contemporary Social Issues	CPRG 2472	NEW
Local Governance	CPLD 2472	NEW
<b>Year 2 Semester 1:</b>		
Legal Framework	CPLF 2571	PLF 2231
Local Government Policy Formulation & Evaluation	CPPF 2571	PPF 2231
Local Government Accounting	CPGA 2571	PGA 2231
Human Resources Management	CPHM 2571	PHM 2231
Local Sustainable Development	CPLA 2571	PLA 2232
<b>Year 2 Semester 2:</b>		
Local Government Strategic Management	CPSM 2572	PSM 2232
Project development and Management	CPMM 2572	PMM 2232
Local Government Auditing Theory	CPLD 2572	PLD 2232
Urban Planning and Infrastructure Issues	CPCP 2572	PCP 2232
<b>B. ADMIN [12 BPAN]</b>		
<b>Year 1 Semester 1:</b>		
English Communication & Study Skills	UCLE 3419	UCE 3119
Principles of Management	CMPP 3571	MPP 3111
Computer Literacy	UCC 3579	UCC 3109
Basic Economics	CAFE 3571	NEW
Government Studies	CPIG 3571	PIG 3112
<b>Year 1 Semester 1:</b>		
English for Academic Purposes	ULEG 3120	UCA 3119
Business Mathematics	CBCM 3579	BCM 3112
Fundamentals of Accounting	CAFE 3572	AFE 3112
Introduction to Economics	CEIE 3572	EIE 3112
Contemporary Social Issues	CPCP 3572	UCI 3109
<b>Year 2 Semester 1:</b>		
Public Sector Accounting	CPSE 3671	PSE 3231
Regional & Local Government	CPLR 3671	PLR 3232
Organisation Behaviour	CMBO 3671	MBO 3231
Namibian Politics	CPNP 3671	PNP 3231
Western Political Philosophy	CPPW 3671	PPW 3352
<b>Year 2 Semester 2:</b>		
Public Sector Accounting	CPSE 3672	PSE 3232
Regional & Local Government	CPLR 3672	PLR 3232
Organisation Behaviour	CMBO 3672	PBO 3232
African Political Philosophy	CPPP 3672	PPP 3232
The State In Africa	CPSA 3672	PSA 3351
<b>Year 3 Semester 1:</b>		
Human Resources Management	CMHM 3771	MHM 3351
Public Finance	CPFP 3771	PFP 3351
Public Policy 1	CPPP 3771	PPP 3351
The State in Africa	CPSA 3771	PSA 3351
International Relations	CPIR 3771	PIR 3351
<b>Year 3 Semester 2:</b>		
Human Resources Management	CMHM 3772	MHM 3351
Public Enterprise Management	CPPE 3772	PPE 3352
Public Policy 2	CPPP 3772	PPP 3352
International Political Economy	CPPI 3772	PPI 3352
Africa in the Economy of Global Change	CPAC 3772	NEW
<b>Year 4 Semester 1:</b>		
Research Methodology	CPRP 3860	PMR 3471
Political Economy of Southern Africa	CPSS 3871	PSS 3471
Development Management	CPMD 3871	PMD 3472
Electoral Systems and Voting Behaviour	CPVB 3871	PVB 3471
Elective (See Elections Below)	CPDR 3872 or CPPC 3871	PDR 3472 & PPC 3471
<b>Year 4 Semester 2:</b>		
Research Methodology	CPRP 3860	PMR 3471
Strategic Public Management	CPMS 3872	PMS 3472
Comparative Politics	CPCP 3872	PCP 3472
Comparative Public Management	CPPC 3872	PPC 3471

A Research Paper	CPRP 3872	NEW

### Diploma in Local Government (12DLGS)

Old module	Code	Equivalent	Code
Managing Local Govt. Institutions	PMG 2112	Local Governance	CPLD 2471
Local Government Systems in Namibia	PSG 2112	Local Governance	CPLD 2471
Service Provision, Ethics & Resource control	PSP 2231	Introduction to Local Government	CPLG 2471
Local Sustainable Development	PLA 2232	Local Sustainable Development	CPLA 2571
Local Democracy and Citizens Participation	PLD 2111	Local Governance	CPLG 2471
Management Support Systems and Information Network	PMS 2232	Local Government Strategic Management	CPSM 2572
<b>Modules Dropped</b>			
Basics of Research in Local government	PRG 2112		
Basics of E-Government and Knowledge Management	PEG 2231		

### Bachelor of (Public) Administration (B. Admin.) [12 BPAN]

	Old Module	Code	Equivalent	Code
Year 1:	Business Mathematics	BCM 3111	Basic Economics	CAFE 3511
Year 2:	Introduction to Social Science	PRS 3231	Western Political Philosophy	CPPW 3671
	The State in Africa	CPSA 3672	Contemporary African Politics	3672
Year 3.	Western Political Philosophy	PWW 3352	Africa in the Economy of global Change	CPAC 3772
Year 4.	Management Information System	MMI 3471	Development Management	CPMD 3871
	Electoral Systems and Voting Behaviour	PVB 3471	Retained/Elevated to a Compulsory Module	CPVB 3871
New Module:			A Research Paper	CPRP 3872

## I. SYLLABI – OLD CURRICULUM

### I.1. DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION

#### FOURTH YEAR MODULES

##### **FINANCIAL ACCOUNTING III AFE3471**

**Equivalent: AFA3401/2/**

4 Lecture hours a week for 14 weeks

1 X 3-hour examination paper

Course Description: This course continues to discuss the statements of GAAP. Topics include: Leases (AC105), Operating leases - incentives (AC415), Construction contracts, AC109), Effects of changes in foreign exchange rates (AC112), Disclosure of effects of changing prices on financial results (AC201), Foreign exchange - capitalisation of losses resulting from severe currency devaluations (AC411), Employee benefits (AC116), Accounting for post retirement benefits other than pensions (AC305), Dividend matters, Preference shares, Sundry aspects, Complex groups, Interim acquisition of interest, Insolvent subsidiaries, Alternative forms of group statements, Investments in associates, Accounting for investments in associates (AC110), Elimination of unrealised profits and losses on transactions with associates (AC403), Equity accounting method - recognition of losses (AC420), Investments in joint ventures, Change in degree of control, Consolidated cash flow statement, Consolidations - special purpose entities (AC412)

##### **FINANCIAL ACCOUNTING III AFE3472**

**Equivalent: AFA03403**

4 lecture hours a week for 14 weeks

1 X 3-hour examination paper

Course description: This course will deal with the more advanced aspects of financial accounting. It deals with issues currently confronting accounting professionals. This requires an examination of the orthodox view of a theory, its construction and verification. The role of measurement theory in such an examination is analysed. Ideas developed are applied in general to issues debated in selected accounting literature. Topics include: use of DPS and EPS data in valuation of shares, capital reconstruction schemes, liquidation accounts including liquidator's final statement of accounts, price level

changes and capital maintenance approaches, financial statement analysis and applications, liquidation, merger and consolidation, purchase method, pooling of interest method for business combinations, acquisition of subsidiaries. Equity method and cost method, inter-company profits and losses, changes in ownership interest in a subsidiary, indirect and mutual holdings and other special problems h1 consolidations and preparation of consolidated financial statements. Attention will also be directed to accounting for corporate bankruptcy liquidation and reorganization, estate and trusts, and foreign currency transactions. Accounting theory and practice relating to corporate consolidations, governmental and not-for-profit organizations. Theory of business combinations and preparation of consolidated financial statements; accounting for foreign currency translations, accounting for changes in price level, accounting during reorganizations and restructurings.

## **MANAGEMENT ACCOUNTING**

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### **FOURTH YEAR MODULE**

#### **MANAGEMENT ACCOUNTING III AAM3472**

**Equivalent: AMA3402/3**

4 Lecture hours per week for 14 weeks

1X 3-hour examination

Course Description: This course deals with the development of analytical skills using management accounting problems and the behavioural implications of using managerial accounting methods in decision-making. Case analysis of both manufacturing and service organizations is used extensively in this course. Topics include: budgetary processes and related performance evaluation techniques, cost volume to profit relationships, and product costing methods. Constrained optimisation: linear programming, integer programming, and transportation, network analysis, queuing theory, simulation, decision theory: risk and probabilities, control and organisations, responsibility accounting and its application, cost management: quality, time and theory of constraints, relevant cash flows: costs and revenues, determining prices and product profitability, cost of capital, advanced aspects of capital budgeting, learning curves, performance measurement and contemporary issues in management accounting.

## **AUDITING**

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### **FOURTH YEAR MODULES**

#### **AUDITING II AUA 3471**

**Equivalent: AAU3401/2**

4-lecture hour per week for 14 weeks

1 X 3 -hour examination

Course Description: This course introduces students to the environment of an audit practice, the advanced theory of auditing and legal aspects of audit practice (covering all the Namibian Auditing Standards) and carrying out of the audits. Topics to include: Revision of most important Audit terminology (including Audit evidence which includes sampling procedures, Audit materiality and Audit risk), Detailed coverage of the Audit process: Planning (including The overall audit plan and audit programme (SAAS 210), Analytical procedures in the planning of an audit (SAAS 520), Related parties (SAAS 550), Initial engagements: opening balances (SAAS 510) and Using the work of another auditor (SAAS 600)), Performing of the audit process: Fieldwork of the cycles (Revenue/receipts cycle (Including the work of internal auditors (SAAS 610) and Management representations (SAAS 580), Purchase/payments together with Monetary unit sampling, Inventory (including Estimation sampling for variables and SAAS 620 "Using the work of an expert"), financial cycle (including SAAS 540 " Audit of Accounting estimates") Students should be shown how to deal with more advanced auditing problems than was covered in the second year. Completion of the audit and reporting (Subsequent events (SAAS 560), Going Concern (SAAS 570), Contingent Liabilities, General Review and evaluation (SAAS 520). Reporting ((SAAS 700, 710) also reporting on other documents containing audited financial statements), Introduction and overview (Common Law, The South African Auditing Standards, Legislation of Relevance to the auditor), The Public Accountants' and Auditors' Act 80 of 1991 (Outline, interpretation, application and administration of the public accountants' and auditors' act, Registration, Practice and Offences, Powers and duties of Auditors). Company Legislation (Outline, interpretation, application and administration of the companies act, Types of Companies and conversions, Formation of companies, Share capital and shares, Offering of shares and the prospectus, administration, Directors, Remedies of Members, Auditors, Accounting and Disclosure, Take-overs, Reorganisations and regulation of securities, Winding-up and Judicial Management) Close Corporation Legislation (Formation, Registration, Deregistration and Conversion of CC, Membership, Internal and external Relations, Accounting, Disclosure and the Legal Requirements Applicable to the Accounting Officer, Liability of Members and Others.

#### **AUDITING II AUA3472**

**Equivalent: AAU3403**

4-lecture hours per week for 14 weeks

1 X 3 hour –examination paper

**Course Description:** This course covers Aspects of Internal Control of its Importance to the Auditor and Computer Auditing and the Use of the Computer in the Execution of the Audit Process. Topics include: Internal control (SAAS 400 & 401& 4011) and its influence on the Auditor, Internal Control Structures – EDP General Controls, Internal Control Structures – EDP Application Controls (SAAS 4013), The Auditor's Approach to Internal Control Systems, Computer-assisted audit techniques (SAAS 4012), Auditing of computer programs, Auditing of computer Files and databases (SAAS 4014, 4015), Auditing of computer processing, Auditing of a Fully computerised sales Cycle, The use of the computer in the audit process (Sampling, for analytical review, audit administration).

## **TAXATION**

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### **FOURTH YEAR MODULE**

#### **COMPARATIVE TAXATION ACT3471**

4 Lecture hours per week for 14 weeks

1 X 3-hour examination paper

**Course Description:** This course examines several tax policy issues related to the income tax systems of developed and developing countries and evaluates alternative approaches to these issues. It will review how a country's particular circumstances may influence the design of tax rules. Topics include introduction to tax policy, comparative tax systems within SADC, COMESA, EEU, and NAFTA. Basic principles of international tax, differences in residence rules, international double taxation relief, basic operation of double tax treaties with particular emphasis on the SADC region using the OECD Model). VAT within SADC/COMESA, tax practice focusing on SADC's initiative to harmonise taxation within the region.

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## FINANCIAL MANAGEMENT AMF3472

### FOURTH YEAR MODULES

**Equivalent: AFM3402/3**

4 lecture hours per week for 14 weeks  
1 X 3-hour examination paper

**Course Description:** The subject matter of financial management, sources of capital, financial institutions, interest rates theory, money and capital markets, the stock exchange market valuations, financial statement analysis, Beaver financial ratio analysis and business failure, capital structure, dividend policy, mergers, acquisitions and reconstructions, leasing, the cost of capital, financial planning and control, financial engineering, foreign exchange market, working capital management, modern portfolio management theory, capital budgeting techniques, and cases in financial management, valuation models, risk management and the role of the stock exchange; raising equity and debt finance; interest rate determination, term structure and duration; swaps, futures and options; overseas finance and investment and international financial management.

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## BUSINESS FINANCE ABF3471

**Equivalent: AFM3401**

4-lecture hours per week for 14 weeks  
1 X 3-hour examination paper

**Course Description:** This course is designed to help the student to survey the concepts of basic finance discipline and examine the basic mathematics of finance in such topics as time value for money, discounting and compounding, present value and future value computations, statistics of risk and return computations which includes standard deviation, variance, co-variance, beta; basic cash flow computations, dividend growth models and acquaint students with money and capital markets and institutions.

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## I.2. DEPARTMENT OF ECONOMICS

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### FINANCIAL ECONOMICS EFE3352

**Equivalent: EMO3302/3**

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Financial intermediation in Namibia-building societies, insurance companies, pension funds, unit trusts, commercial banks, Bank of Namibia  
Actors in the financial system- consumers, businesses, and government in the financial markets  
Instruments of financial markets- treasury bills, government securities, negotiable certificates of deposits (NCD), commercial papers, bankers acceptances, repurchase agreements (REPOs)  
Corporate finance and risk management- hedging instruments, corporate financing instruments, corporate financing techniques, Namibian Stock Exchange  
International financial system- World Bank, The International Monetary Fund, African Development Bank; Structural Adjustment Programme and stabilization policy of the IMF; sources of IMF funds; international debt crisis and reform proposals; IMF borrowing facilities and Special Drawing Rights (SDR); operations of the World Bank; international liquidity and the problems facing the international monetary system; social, economic and demographic forces and trends shaping the financial system and the challenges and opportunities presented by recent trends

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### REGIONAL ECONOMICS ERG3471

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Classical and contemporary theories of integration, cost and benefits of integration, regional institutions-SADC, COMESA, West African Unions, AU-their objectives and achievements, regional income, its determination and growth, regional unemployment and disparities, interregional trade, migration, capital flows and investment, regional cooperation projects, regional policy instruments and evaluation of policies, small and medium enterprises and technological progress, costs and benefits of single currency, Experiences from European integration.

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### NAMIBIAN ECONOMY ENE3472

4 Lectures  
14 Weeks  
1 x 3-hour examination paper

Structure and performance of Namibian economy-National accounts, balance of payments, CPI, Employment, HIES, Population census.  
Trade and agreements: SACU, SADC, WTO, Lome - in historical perspective, absolute and comparative advantage and alternative theories, effects of tariff.  
Savings and Investment- private and public, foreign, financial institutions.  
Land reform- Institutions, economics of property rights, experiences from elsewhere.  
Monetary aspects- institutions, instruments and limitations, monetary policy and CMA.  
Fiscal aspects- Taxation; revenue, expenditure and borrowing; public debt.  
Employment- Human capital, minimum wages and unions, discrimination, unemployment problems and policies.  
Poverty- state, policies to combat poverty, policies on rural and regional development, agriculture and human capital.  
Public services- Education and health, public infrastructure.

### **ECONOMIC THEORY& POLICY EPT3471**

**Equivalent: ETP3401**

4 Lectures  
14 weeks  
1 x 3 hour exam paper

Consumption and Saving Functions- inter-temporal theory of consumption, permanent income and life-cycle models of consumption, empirical works on consumption and saving.  
Investment functions- definition, measurement problems; Neo-classical, accelerator, capital-stock adjustment, Tobin's q and Credit rationing theories of investment; residential investment and business cycles.  
National income accounting and open economy- saving (S), investment (I), and current account; S and I, and International investment; S and I, and balance of payment accounting.  
Government Sector-Government saving and investment, Government budget and current account, crowding in and out through government's interaction with private sector, Ricardian equivalence and its policy relevance, government deficit and exchange rate regime, inflation tax and seigniorage.  
Business cycles- characteristics, impulse propagation approach to shocks, Keynesian approach and its defense through inventory propagation and multiplier-accelerator models, new-Keynesian model, Political business cycle theory, new-Classical models.  
Macroeconomic policy issues- macroeconomic models, policy targets and instruments, Lucas critique, rules vs. discretion.  
Macroeconomic policies in developing economies.  
Structural adjustment programmes- tools and targets, experiences from various economies.  
Growth and productivity experiences of various countries with emphasis on Africa.

### **ECONOMIC THEORY& POLICY EPT3472**

**Equivalent: ETP3402/3**

4 Lectures  
14 weeks  
1 x 3 hour exam paper

Estimating consumer demand functions- Linear Expenditure System (LES), Indirect Addilog Demand System (IADS), calculating demand elasticities, income and substitution effects  
Estimating production functions- Cobb-Douglas production function, constant elasticity of substitution (CES) production function, supply elasticities, technical change and returns to scale estimation, productivity measures and growth accounting.  
Measuring market concentration and monopoly distortions, market structure and firm behaviour and performance.  
Estimating labour demand and supply functions, wage elasticity of labour supply  
Behaviour under risk and uncertainty: Expected utility, risk preference, measuring risk, market for risky assets, mean-variance model.  
Measuring income distribution and welfare changes

### **AGRICULTURAL ECONOMICS EEA3471**

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4 Lectures  
14 weeks  
1 x 3 hour exam paper

Introduction to Agricultural marketing, Orientation to marketing issues, Development and importance of agricultural marketing, price movements on various agricultural commodities, analytical framework for market and marketing problems study, aspects of market research, government policies, agricultural development and policy, role of agriculture in economic development, economics of subsistence agriculture in underdeveloped areas, theories and models of agricultural development, international commodity markets and organizations.

### **HEALTH ECONOMICS EEH3471**

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4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Basic health care economics tools and institutions, health and medical care and spendings, demand for medical services, medical care production and costs, benefit and cost analysis, health care systems and institutions, objectives of health care providers, profit maximization in perfectly competitive and imperfect markets, non-profit goals, government and health care programmes, private health insurance industry, physician and hospital and pharmaceutical industries, health care reform, proposals of health care reform, international health care watch dogs.

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### **ENVIRONMENTAL ECONOMICS EER3471**

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4 Lectures per week  
14 weeks  
1 x 3hour exam paper

Market failure, public goods, common resources, externalities  
Cost-Benefit Analysis, Discounting and inter-generational equity  
Valuation methods  
Management of renewable and non-renewable resources, resource rents, property rights  
Old and new debates on environmental problems  
Policy instruments for environment management  
Economic sustainability-definitions, planning and policy implementation for a better environment  
Environmental accounting  
Development, economic growth and the environment  
International environmental issues- trade and the environment, international treaties.

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### **TRANSPORT ECONOICS EET3471**

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4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Introduction  
The Economic functions of transport and mobility  
An example of an analysis of road programme  
Roads and agricultural modernisation  
Personnel mobility  
Road Planning  
Evolution of road networks  
Introduction of qualitative criteria  
Cost-benefit analysis in developing countries  
Social investment criteria  
The impact of rural roads on poverty alleviation  
Transport and development  
Empirical evidence  
  
The transport demand and supply  
The measurement of urban travel demand  
Value of time, choice of mode and the subsidy issue in urban transportation  
Production and cost function models  
Pricing and investment policies

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### **URBAN ECONOMICS EEU3471**

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4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Market forces in the existence and development of cities, urban migration and economic growth, land rent and urban land use, land use in the mono-centric cities, general equilibrium land use, sub-urbanization and modern cities, land use controls and zoning, response to urban problems, urban poverty and public policy, housing policies, urban problems and local government, overview of local government, voting with ballots and feet, local government revenue, crime and punishment

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### I.3. DEPARTMENT OF MANAGEMENT SCIENCE

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#### **FOURTH YEAR MODULES**

##### **STRATEGIC MARKETING III MSM 3471**

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4 lectures per week

14 weeks

1x 3hour examination paper

Strategic Market Planning, Strategic Mission and Strategic Goals; Environmental Scanning, Market opportunities Analysis; Marketing Strategy; Creating the Marketing Mix; Marketing Research, Marketing Implementation and Control; Creation of the Marketing Plan; and Students to present an analytical paper on the subject matter.

##### **STRATEGIC MARKETING IV MSM 3472**

4 lectures per week

14 weeks

1x 3hour examination paper

In depth discussions of Marketing operations in the International set-up of Globalisation – with an emphasis on the analysis of Markets internationally, e.g. World trade organizations; Creating the Marketing Plan; for a specific Product and Market; Politics; Urbanization; Environmental Factors; and poverty alleviation. The students will have a choice to present an analytical paper on the subject or, will have to create a Marketing Plan for a specific Product and Market.

#### **FOURTH YEAR MODULES**

##### **HUMAN RESOURCE MANAGEMENT III MHM3471**

4 lectures per week

14 weeks

1x 3hour examination paper

Human Resources Maintenance: To explore the underlying theories and practices in human resource maintenance. Topics include: Performance Management: performance criteria; performance objectives; the appraisal process; common rater errors; appraisal methods and instruments; the appraisal interview. Compensation: compensation objectives; job evaluation; pay systems; guidelines for incentive plans; benefits; total benefit planning. Health and Safety: employer health care programmes; safety programmes; NOSA. Labour relations: organized labour (trade unions, employee organizations); ILO; the legal framework (Labour Act, Affirmative Action). Collective bargaining; discipline, grievances and dismissal.

##### **HUMAN RESOURCE MANAGEMENT IV MHM 3472**

4 lectures per week

14 weeks

1x 3hour examination paper

Human Resources Development: To explore the underlying theories and practices in human resources development. Topics include: employee training: the purposes of training and development (T & D); T & D priorities; systems approach to T & D; responsibility for T & D; training needs analysis (TNA); workforce diversity training. Management development: successful T & D programmes for managers; career management: development planning systems; succession planning; e-learning and career development.

##### **INTERNATIONAL BUSINESS MBI3471**

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###### **Equivalent: MIB3303**

4 lectures per week

14 weeks

1x 3hour examination paper

This course will highlight the significance of national differences in political, technological, economic, social and cultural environment on the structure, conduct, and performance of international businesses. The aim is to introduce a conceptual framework that will help students to critically analyse issues relating to international business environment. Students will also be exposed to assumptions, tools, theories, models and language of international business. The specific topics to be covered are: overview of international business; country specific environments (cultural, social, economic and political); global trade environment and implications for international business; international and multilateral organizations (roles and functions); international trade theories and practice; international trade agreements.

##### **INTERNATIONAL BUSINESS MBI3472**

4 lectures per week

14 weeks

1x 3hour examination paper

This course looks at the functional/strategic aspects of international business. The aim is to help students develop analytical skills to constructively analyse issues relating to the practical situations faced by international businesses as well as issues relating to strategies, structures and decision-making in international business. The specific topics to be covered are: strategic collaborations of international businesses; international human resource management; international production and marketing; financial issues in international businesses; and international business economics fundamentals.

## **THIRD AND FOURTH YEAR MODULES**

### **ENTREPRENEURSHIP III MRE3471**

4 lectures per week

14 weeks

1x 3hour examination paper

Entrepreneurship is a life-long, self-developing and commercially oriented skill. This advanced course aims to educate mature students and working persons on how to recognize, develop and mobilize their entrepreneurial attributes. It provides them with techniques and best industry practices for rolling out business ventures from scratch; growing enterprises; and successfully managing on-going businesses at various stages in the business cycle. The course combines lectures, case studies, class discussions, individual and group exercises and prepares students to undertake feasibility studies, and to develop project documents, project proposals, and business plans.

### **ENTREPRENEURSHIP IV MRE3472**

4 lectures per week

14 weeks

1x 3hour examination paper

This is an advanced course for final year students and working adults who desire to own or operate a small business, or to join the management of an established firm or who are already engaged in owning and/or operating a medium size business. Through lectures, case studies and individual research projects, students are exposed to the strategic issues and logistics of operating a modern business, including business communications, team building and the competitive relations, requirements and transitions between the various legal forms of enterprises and the attitudinal shifts from worker to management, to entrepreneur and to being full fledged investors. All students will be required to develop a professional business plan, feasibility study or a project document to assist an existing enterprise or to market own business/project idea.

## **STRATEGIC MANAGEMENT MST 3471**

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### **Equivalent: MSM3401**

4 lectures per week

14 weeks

1x 3hour examination paper

This course in strategic management is designed to take final year students through the strategic management and planning processes – policy & strategy conception, formulation, elaboration, implementation, monitoring and evaluation; providing comparative theories, applications, procedures and practices used in and by modern and competitive businesses. Through a series of linked modular lectures, course assignments, individual and group discussions, students learn to be creative thinkers; how to engage, evolve and apply SWOT, strategic and tactical analyses, how to prepare and translate corporate vision and mission statements and to analyze and interpret public policy, when to advocate and undertake reform of corporate structures, business processes and systems. Students will be expected to undertake individual research or internship with an existing firm and produce either a strategic plan, project document, management or performance audit.

### **STRATEGIC MANAGEMENT MST3472**

#### **Equivalent: MSM3402**

4 lectures per week

14 weeks

1x 3hour examination paper

This is an advanced course for final year students. In addition to lectures, case studies and course work, students will be assigned individual and group tasks that underscore and simulate contemporary management issues facing modern businesses in both public and private sectors so that they can develop competitive, strategic solutions and alternatives. Students will be expected to undertake and prepare a professional strategic plan, or a project document, feasibility study or a management audit.

## **MANAGERIAL ECONOMICS MMI 3471/2**

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### **Equivalent: MME3401/2**

4 lectures per week

14 weeks

1x 3hour examination paper

Scope of managerial economics. Relationships of managerial economics to other disciplines. Basic process of decision making. Demand curve and demand function. Estimation of demand curve. Business forecasting: survey techniques; linear trends; non-linear trends; seasonal and cyclical variations; forecasting techniques. Production analysis: production function; optimal utilization of an input; optimal combination of inputs; returns to scale; specific production functions; technological change and industrial innovation; production planning.

## **FINANCIAL MARKETS MMF3471**

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4 lectures per week

14 weeks

1x 3hour examination paper

Analysis of the characteristics and nature of the financial markets and the application and uses of the financial instruments within the markets: the pricing of futures, forwards, forward exchange contracts, forward rate agreements and interest rate swaps; the mechanics of the futures market; the nature and characteristics of option pricing models (put-call parity, Black-Scholes model, and binomial model); application of futures, options and forward contracts in hedging, speculation and arbitrage activities; interpretation of recent trends in the Namibian and South African money markets, the impact of monetary policy and bank regulation on the money market, the issue and trading of the money market instruments including derivatives in the market as well as transactional costs, the driving forces that determine interest rates in the money market, the use of instruments in managing interest rate risks; interpretation of recent trends in the Namibian and South African capital markets, the impact of monetary policy and bank regulation on the capital market, the issue and trading of capital market instruments including derivatives in the market as well as transaction costs, the driving forces that determine interest rates in the capital market; the use of instruments in managing interest rate risks; interpretation of recent trends in the Namibian and South African foreign exchange markets, the impact of monetary policy, bank and exchange control regulations on the foreign exchange market.

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#### **PROPERTY AND DEVELOPMENT FINANCE MPD3472**

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4 lectures per week  
14 weeks  
1x 3hour examination paper

Overview of development finance: issues in development finance; issues in financial liberalization; interest rates, savings and financial savings. Monetary Control and financial reform: financial liberalization and stabilization policy debates; budget deficits, money supply and inflation; monetary control in developing countries; problems of money supply control after liberalization; financial distress; main issues of financial distress; theoretical approaches to causes of financial distress; financial liberalization policy and financial distress. Development banks: role of development banks; inherent difficulties in development banks; successful examples of development banking; current problems of development banks. External finance and development (foreign aid): the meaning and definition of official development assistance; distinction between concessionary loans and grants; evaluating the impact of aid on growth and domestic savings; evaluating the impact of aid using the 'Dutch Disease' analytical framework. External finance and development (external debt): the nature and significance of the 'debt crisis'; similarities and differences between the recent crisis and past ones; main policy lessons emerging from the recent crisis; the meaning, measurement, consequences and determinants of capital flight from debtor countries. Property Finance: the types of property that may be mortgaged; the mortgage process and the role players as well as the types of funding involved; identification of the various role players in the mortgage lending process, their functions, duties, responsibilities and rights; the various phases within the life-cycle of a mortgage loan (i.e. from application to settlement, from application to further advances, and from application to foreclosure); why banks take security, what constitutes good security, different types of mortgage bonds, the procedure for the release of security and the cancellation of mortgage bonds, expropriation of fixed property and its effect on a bank security; the concept of group housing scheme and the effect of an employee resigning from the scheme (employer); and estates theory; estate planning principles, concepts, techniques and strategies.

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#### **MANAGEMENT INFORMATION SYSTEM MMI3471**

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**Equivalent: AIM3402/3**

4 lectures per week  
14 weeks  
1x 3hour examination paper

This is one of the capstone courses in the management sciences field. In any organization, information, its flow and management is critical, and students will be taught how to identify the different types of information and systematize and optimally manage the information using information technology. In the introduction, the course will cover the evolution of the MIS concept, the importance of information and its management. It will further assess the impact of MIS on individuals, groups, organizations and society at large. In greater detail, the following will be covered: the technical foundations of information systems; the various systems development cycles; frameworks and methods for systems analysis and design; effective management utilization of information systems resources.

**MUNICIPAL MANAGEMENT PMM3472**

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4 lectures per week  
14 weeks  
1 x 3 hour exam paper

Most African countries place decentralization and the establishment of strong municipalities at the top of their agenda for attaining economic development and good governance. Achievement of the twin objectives conjures the imperative to establish a functional and effective system for managing municipalities. Hence, in order to comprehend the necessities of responsive service delivery, the course will cover the issues of habitat agenda; linking poverty and good governance in terms of service provision and capacity to pay for the services; managing waste, sanitation, water, and environmental degradation; and partnership for development. To ensure success it is necessary to look at developmental theories and how they could be best applied to African situations.

**CONFLICT AND DISPUTE RESOLUTION PDR3472**

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4 lectures per week  
14 weeks  
1 x 3 hour exam paper

The course surveys the political and economic hegemonic systems in a global context with the aim to identify specific causes of conflicts, leading to the debate on policy making and policy priorities, peace keeping management, functional approaches to conflict resolution and sustenance of international security. Factors to be discussed will include the dynamics of internal security for nation-states; intra-states security; imperatives of peace and economic growth; and the question of purposive alliance, coalitions and collectivism in the face of the constant threats to the existing deterrence measures that have been put in place by many nations worldwide.

**POLITICS OF GENDER PPG3472**

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4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

This module will examine the historical evolution and role of GENDER in the politics of selected African countries (including Namibia), with special emphasis on party structures, NGOs as well as the state.

**ADMINISTRATIVE LAW PLA3471**

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**Equivalent: PAL3401**

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Defining law and administrative law; democracy and the separation of power; concepts of legality, natural justice, reasonableness, and the right to be heard; state contractual and delictual liability; civil society and interest representation; the role of the constitution; the role of the ombudsman, attorney-general, auditor-general, and administrative tribunals.

**DEVELOPMENT MANAGEMENT PMD3472**

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**Equivalent: PDA3402**

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Administration and development. Internal and external constraints on development. Development theories, decentralisation and coordination. Community participation strategies. Development planning and budgeting. Managing urban development. Rural development: concepts, approaches, and lessons. External assistance, self-help, and sustainable development initiatives.

**STRATEGIC PUBLIC MANAGEMENT PMS3471**

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**Equivalent: PSM3403**

4 Lectures per week  
14 weeks  
1 x 3hour exam paper

Defining strategic management in the public sector; decision-making and strategic planning; the strategic management process; strategy formulation (focus on mission, objectives, environmental scanning, organizational assessment, strategy selection and choice; implementation, and evaluation; managing change; public and private sector synergy; ethics and strategy; globalization and strategic management; cases in strategic public management.

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#### **COMPARATIVE PUBLIC MANAGEMENT PPC3471**

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**Equivalent: PCM3401**

4 lectures per week  
14 weeks  
1 x 3 hour exam paper

History of Public Management and an analysis of concrete situations in the management of the public sector. Portrays clash of forces, personalities and issues in attempting to solve management problems. Special focus is made on cases that deal with the management of public enterprises, international organizations and the reform of administrative systems.

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#### **RESEARCH METHODOLOGY PMR3471**

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**Equivalent: PRM3402**

4 Lectures per week  
14 weeks  
1 x 2 hour exam paper

Research methods; introducing scientific methods of research; processes and procedures of research that include quantitative and qualitative data collection and analysis. Data collection instruments and ethics in research. Hypothesis formulation and testing; operationalisation of research, research design; measurement, reliability, validity, sources of error and sampling. Writing a research proposal and research report.

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#### **POLITICAL ECONOMY OF SOUTHERN AFRICA PSS3471**

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**Equivalent: PPS3401**

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

The course deals with contemporary developments in Southern Africa such as regional formation (SADC, COMESA, SACU), peace and security, state consolidation, democratization, sustainable development and examines southern Africa's position in the global political economy with reference to SAP's and the politics of foreign aid.

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#### **COMPARATIVE POLITICS PCP 3472**

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4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

A *capita selecta* exploration of democratisation and constitutionalism in Africa from a diversity of perspectives with a focus on the conditions for democracy, democratic transition, and consolidation. This course will mine the nexus between democracy and constitutionalism.

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#### **ELECTORAL SYSTEM AND VOTING BEHAVIOR PVB3471**

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**Equivalent: PES3402**

4 Lectures per week  
14 weeks  
1 x 3 hour exam paper

Analysis of the voting behaviour of individuals and its relationship to electoral and party systems. Examples from Namibia and elsewhere will be examined and compared.

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## J. ADVANCEMENT RULES FOR OLD CURRICULUM (2003-2007)

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### J.1 BACHELOR OF ACCOUNTING (B.ACC.) [12BACC] (full-time)

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#### i. CURRICULUM

The curriculum for the B.Acc degree consists of THIRTY EIGHT (38) courses Please note that the 39<sup>th</sup> course is optional (All3471 Internship).

TEN (10) courses must be offered on the first-year level

TEN (10) courses must be offered on the second-year level

TEN (10) courses must be offered on the third-year level

NINE (9) courses must be offered on the fourth-year level

**NB: Please note that students holding a three year Diploma in Accounting or in any related field from the Poly- tech of Namibia or any other recognised tertiary institution may be exempted from all first year courses as determined by the department except for Business Mathematics (BCM3111/2) if they did not offer Mathematics.**

#### ii. ACADEMIC ADVANCEMENT RULES

##### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY

A student will not be re-admitted into the Faculty if s/he has not passed at least:

**5 courses** by the end of the **FIRST YEAR**

**11 courses** at the end of the **SECOND YEAR**

**16 courses** at the end of the **THIRD YEAR**

**22 courses** at the end of the **FOURTH YEAR**

A student may not register for the second year if his or her School Examination Certificate (IGCSE, HIGCSE, Senior Certificate) is still outstanding.

##### b. PASS REQUIREMENTS

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year has been passed. If a student passed only 1/3 of the full curriculum of a specific year, he/she may not register for any courses on the following higher level. In all cases prerequisite for courses have to be passed before a student can proceed to register for courses that require a prerequisite.

**7 courses** out of the 10 courses prescribed for **Year 1**

**7 courses** out of the 10 courses prescribed for **Year 2**

**7 courses** out of the 10 courses prescribed for **Year 3**

**All courses** prescribed for the curriculum.

### J.2. BACHELOR OF (PUBLIC) ADMINISTRATION (B.Admin.) [12BPAN]

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#### i. CURRICULUM

The curriculum for the B. Admin degree consists of FOURTY(40) courses

TEN (10) courses must be offered on the first-year level

TEN (10) courses must be offered on the second-year level

TEN (10) courses must be offered on the third-year level

TEN (10) courses must be offered on the fourth-year level

#### ii. ACADEMIC ADVANCEMENT RULES

##### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO FACULTY

A student will not be re-admitted into the Faculty if s/he has not passed at least:

**5 courses** by the end of the **FIRST YEAR**

**11 courses** at the end of the **SECOND YEAR**

**16 courses** at the end of the **THIRD YEAR**

**22 courses** at the end of the **FOURTH YEAR**

A student may not register for the second year if his or her School Leaving Certificate (IGCSE, HIGCSE, Senior Certificate) is still outstanding.

##### b. PASS REQUIREMENTS

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year has been passed. If a student passed only one third ( $\frac{1}{3}$ ) of the full curriculum of a specific year, he/she may not register for any course on the following high level. In all cases prerequisite for courses have to be passed before a student can proceed to register for courses that requires a prerequisite.

**7 courses** out of the 10 courses prescribed for **Year 1**

**7 courses** out of the 10 courses prescribed for **Year 2**

**7 courses** out of the 10 courses prescribed for **Year 3**

**All courses** prescribed for the curriculum.

### J.3. BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.) [12 BBAD] (Full-time)

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#### i. Curriculum

The Bachelor of Business Administration degree is a Full Time programme offered in two batches: DAY and EVENING.

The curriculum for the B.B.A. degree consists of THIRTY NINE (39) courses

TEN (10) courses must be offered on the first-year level

TEN (10) courses must be offered on the second-year level

NINE (9) courses must be offered on the third-year level

TEN (10) courses must be offered on the fourth-year level

The Faculty offers four concentrations of the Bachelor of Business Administration (B.B.A.) degree namely,

**B.B.A. (HUMAN RESOURCES MANAGEMENT)**

**B.B.A. (MARKETING MANAGEMENT)**

**B.B.A. (ENTREPRENEURSHIP)**

**B.B.A. (BANKING AND FINANCE)**

The specialization will be indicated on the degree certificate.

#### ii. ACADEMIC ADVANCEMENT RULES

##### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY

A student will not be re-admitted into the Faculty if s/he has not passed at least:

**5 courses** by the end of the **FIRST YEAR**

**11 courses** at the end of the **SECOND YEAR**

**16 courses** at the end of the **THIRD YEAR**

**22 courses** at the end of the **FOURTH YEAR**

A student may not register for the second year if his or her School Examination Certificate (IGCSE, HIGCSE, Senior Certificate) is still outstanding.

##### b. PASS REQUIREMENTS

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year has been passed. If a student passed only one third ( $\frac{1}{3}$ ) of the full curriculum of a specific year, he/she may not register for any courses on the following higher level. In all cases prerequisite for courses have to be passed before a student can proceed to register for courses that requires a prerequisite.

**7 courses** out of the 10 courses prescribed for **Year 1**

**7 courses** out of the 10 courses prescribed for **Year 2**

**6 courses** out of the 9 courses prescribed for **Year 3**

**All courses** prescribed for the curriculum.

### J.4. BACHELOR OF ECONOMICS (B.ECON.) [12 BECN]

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#### i. ACADEMIC ADVANCEMENT RULES

##### a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY

A student will not be re-admitted into the Faculty if s/he has not passed at least:

**5 courses** by the end of the **FIRST YEAR**

**11 courses** at the end of the **SECOND YEAR**

**14 courses** at the end of the **THIRD YEAR**

**18 courses** at the end of the **FOURTH YEAR**

A student may not register for the second year if his or her School Examination Certificate (IGCSE, HIGCSE, Senior Certificate) is still outstanding.

##### b. PASS REQUIREMENTS

A student advances to the following academic level of study when at least 2/3 of the courses of the curriculum for a specific year has been passed. If a student passed only one third ( $\frac{1}{3}$ ) of the full curriculum of a specific year, he/she may not register for any course on the following high level. In all cases prerequisite for courses have to be passed before a student can proceed to register for a course that requires a prerequisite.

**7 courses** out of the 10 courses prescribed for Year 1

**6 courses** out of the 9 courses prescribed for Year 2

**5 courses** out of the 8 courses prescribed for Year 3

**All courses** prescribed for the curriculum.

## **J.5. BACHELOR OF COMMERCE (B.COM) [12 BCMM]**

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The bachelor of commerce (B.com) degree offers students an opportunity to pursue a double major course combination. The option which the student intends to take, will determine the courses, which s/he has to take from the second year to the fourth year. Upon successful completion of the b.com degree programme, a student will have her/his degree option indicated on the certificate.

The Faculty offers five options in the Bachelor of Commerce degree (B.Com.) namely:

**B.COMM. (ACCOUNTING AND ECONOMICS)**

**B.COMM. (BUSINESS MANAGEMENT AND INDUSTRIAL PSYCHOLOGY)**

**B.COMM. (PUBLIC MANAGEMENT AND ECONOMICS)**

**B.COMM. (PUBLIC MANAGEMENT AND INDUSTRIAL PSYCHOLOGY)**

**B.COMM. (BUSINESS MANAGEMENT AND ACCOUNTING)**

### **i. ACADEMIC ADVANCEMENT RULES**

#### **a. MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

A student will not be re-admitted into the Faculty if s/he has not passed at least:

**5 courses** by the end of the **FIRST YEAR**

**11 courses** at the end of the **SECOND YEAR**

**16 courses** at the end of the **THIRD YEAR**

**22 courses** at the end of the **FOURTH YEAR**

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