
FACULTY PROSPECTUS 2008

**FACULTY OF ECONOMICS
AND
MANAGEMENT SCIENCE**



THE UNIVERSITY OF NAMIBIA

NOTE

This Faculty Prospectus is valid for 2008 only. Regulations and curricula for 2008 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 2008.

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 2008 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

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: 1: Economics, 2: Management, 3: Accounting, Auditing and Income Tax, 4: Political and Administrative Studies, and a 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 BACHELORS 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.

ACADEMIC CALENDAR

FIRST SEMESTER

08 January	University opens
18 January	Lecturers resume office duties
21 Jan - 15 Febr	Registration – Dist Teaching (CES) (Last day for Late Reg: 22 Febr)
04 - 15 February	Registration (Last day for Late Registration: 22 February)
18 February	Lectures commence for FIRST SEMESTER
21 March	EASTER BREAK starts
Article II.	31 March Lectures resume after Easter Break
30 May	Lectures end for FIRST SEMESTER
03 June	First Opportunity Examinations commence (Semester I modules)
20 June	First Opportunity Examinations end (Semester I modules)

SECOND SEMESTER

21 July	Lectures commence for SECOND SEMESTER
08 September	SPRING BREAK starts
15 September	Lectures resume after Spring Break
31 October	Lectures end for SECOND SEMESTER
04 November	First Opportunity Examinations commence (Sem II & Double modules)
21 November	First Opportunity Examinations end (Sem II & Double modules)
12 December	Academic Year ends & University closes (until 06 January 2009)
06 January 2009	University opens (2009 academic year)
07 January 2009	Second Opportunity Exams commence (Sem I, II & Double modules)
16 January 2009	Lecturers resume office duties
24 January 2009	Second Opportunity Examinations end (Sem I, II & Double modules)

DUE DATES FOR THE 2008 ACADEMIC YEAR

- (i) **GENERAL**
- | | |
|--|-------------|
| Last day for Late Registration (<i>Late fee payable</i>) | 22 February |
| Last day for approval of exemption(s) | 22 February |
| Last day for approval of retention of continuous assessment mark | 22 February |
| Last day for approval of module(s) & qualification changes | 22 February |
| Last day to submit outstanding documentation | 25 July |
| Last day to apply for enrolment cancellation | 03 October |
- (ii) **CANCELLATIONS**
- Semester I modules**
- | | |
|---|----------|
| Last day to cancel Semester I modules | 30 April |
|---|----------|
-
- Semester II modules
- | | |
|--|------------|
| Last day to cancel Semester II modules | 03 October |
|--|------------|
- Double modules**
(a double module normally extends over one academic year)
- | | |
|---|------------|
| Last day to cancel Double modules | 03 October |
|---|------------|
- (iii) **FINANCE**
- Semester I modules**
- | | |
|--|----------|
| Last day to cancel with 100 % credit | 07 March |
| Last day to cancel with 50 % credit | 11 April |
-
- i) Semester II modules
- | | |
|--|-----------|
| Last day to cancel with 100 % credit | 08 August |
| Last day to cancel with 50 % credit | 05 Sept |
- Double modules**
(a double module normally extends over one academic year)
- | | |
|--|----------|
| Last day to cancel with 100 % credit | 07 March |
| Last day to cancel with 50 % credit | 30 May |

A. PERSONNEL

A.1 OFFICE OF THE DEAN

Dean: Vacant

Deputy Dean: Vacant

Faculty Officer: Ms SB Alfred: Diploma - Mrkgt (Polytechnic), PGD Gender & Dev. Studies (UNAM), B-Tech-Marketing (Polytechnic),

Coordinator: Income Generating Programmes

Mr. M A Olivier: Higher Education Diploma (Secondary) (Academy), Bachelor of Education (Post Graduate) (UNAM), Master of Science in Education (Jackson State University, US), Educational Specialist (Jackson State University, US), Master of Business Administration (Maastricht School of Management, Netherlands).

Dean Secretary : Mrs J Fillemon :Dip. in Commerce(Polytechnic), B.B.A (Human Resources (UNAM)
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

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 : Vacant

Professor: Prof J Hayes: BCom(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 Paliwal
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)
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: Bcom (UNAM) Hons Bcompt(UNISA) PGD Management (Mancosa)

DEPARTMENT OF ECONOMICS

Head of Department: Vacant

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

Senior Lecturer: Dr S. Karuaihe: M.Sc. (Addis Ababa University), B.Comm. (UNAM)

Asso-Professor: Prof. J Odada: B.A. (Maths and Econ), M.A. Econ, PhD. Econ (University of Nairobi).

Lecturer: Dr.A Rahim: MSc. (Leningrad Finance and Economics Institute), PhD. (Bremen University)

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 Vacant

Lecturer: Mr M Tjueza: Diploma Development Administration (South Devon College, UK), B-ech Public Administration (Brighton University, UK), PGD. Human Resources (Curtin University, UK), MBA (Edithowan University, Australia).

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. Ronald Patrick Kurtz: Bachelor of Science (Microbiology) University 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.

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.

Lecturer: Ms Josephine //Haubas, Msc –Hunam Resource Management. Britain (UK)

DEPARTMENT OF POLITICAL AND ADMINISTRATIVE STUDIES

Head of Department Vacant

Professor: Prof A du Pisani: B.A. (Hon) M.A. (US), Ph.D. (UCT)

Professor: Prof P van Rooyen: Ph.D. (US)

Professor: Prof P.B Mihyo: LL.B./LL.M. (University of Dar es Salaam, Phd (University of Dar es Salaam)/(University of Warwick, Coventry, UK)

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 (UNV. Western Cape) SA

Lecturer: Mr P Kaapama, N Dip. Pub Admin (Polytechnic of Namibia), MSc. Dev Admin (University of Bristol, UK)

CENTRE FOR PUBLIC SERVICE TRAINING (CPST)

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

Office Administrator: Vacant

A.3 UNAM/ ISS MASTERS IN PUBLIC POLICY AND ADMINISTRATION

Coordinator : 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

B. QUALIFICATIONS OFFERED BY THE FACULTY AS FROM 2008

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

B1. New Curriculum Undergraduate Programmes

<u>Degree</u>	<u>QUALIFICATION-CODING</u>	<u>MINIMUM DURATION</u>
Certificate in Taxation and Management	(12CMAT)	1 YEARS PM
Certificate in Accounting and Taxation	(12CAAU)	1 YEARS PM
Diploma in Taxation and Management	(12DTXM)	2 YEAR PM
Diploma in Accounting and Auditing	(12DAAU)	2 YEAR 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
Bachelor of Accounting B.Acc	(12BACC)	4 YEARS FM/PM
Bachelor of Administration B.Admin	(12BPAN)	4 YEARS FM
Bachelor of Economics B.Econ.	(12BECN)	4 YEARS FM
Bachelor of Business Administration B.B.A.	(12BBAD)	4 YEARS FM/PM

B.2 Curriculum Postgraduate Programmes

Postgraduate Diploma in Public Sector Accounting	(12DPSA)	2 YEARS PM
Postgraduate Diploma in Internal Auditing	(12DPIA)	2 YEARS PM
Postgraduate Diploma in Business Administration	(12PDBS)	1 YEARS 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
P.H.D. Public Administration	(12DPAN)	
P.H.D. Political Studies	(12DPST)	

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.

C.1.1 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.

C.1.2. 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.

C.1.3. 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.

C.1.4. 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.

C.1.5. Examination regulations

Consult the General Information Regulation Year book 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.

C.1.6. 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.

C.1.7. Pass with distinction

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

C.1.8 Curriculum

Code	Module	Contact hours	Credits	NQF Level
	First semester			
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	Taxation	56	16	3
	Second semester			
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
CMMA1310	Management	56	16	3
CATA1310	Taxation	56	16	3
		504	144	

C.1.9. Syllabi

Module title: Basic Business Mathematics
Code: CABS1300
NQF level: 3
National Professional Standards Competencies: N/A
Contact hours: 2 periods 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; Number systems, basic operations on whole numbers, integers and fractions, rates and ratios, percentage calculations, simple and compound interest calculations, linear functions and equations.

Module title: Computer Literacy
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.

Module title: Contemporary Social Issues
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
None

Prerequisite:

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.

Module title: English Communication for Certificate Purposes
Code: LCEC1311
NQA level: 3
Contact hours: 56 hours
Credits: 16
Module assessment: Continuous assessment (60%) 1 test 2 assignments
Examination (40%) 1x2 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.

Module title: Introduction to Financial Accounting A
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 basics of Financial Accounting, The generally accepted accounting principles, Introduction to International Accounting Standards (IAS), , Accounting and Budgeting Techniques, International public sector accounting standards, Debtors and Creditors Accounting, Basic reconciliation of accounting, The single entry and incomplete records, Taxation and financial Accounting Computerized Accounting, The income and Expenditure Accounting (non-profit making), The Receipt and Payments Accounting, The Cash vs. Accrual basis of Accounting.

Module title: Introduction to Financial Accounting 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, The Ratio Analysis, The Cash Flow Analysis, Special Financial Analysis of Financial Institutions, The 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.

Module title: Management
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

Module title: Taxation
Code: CATA1310
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 taxation and the tax system used in Namibia, determining of gross income, identifying specific inclusion of gross income, determine exemptions, apply the general deduction formula, specific deductions, dividends, computation of taxation for individual, overview of other tax payers such as close corporations, companies, and farming operations, calculate employees tax and provisional tax, introduction to value added taxations.

C.2. Certificate in Accounting and Taxation

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.

C.2.1. 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.

C.2.2. 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.

C.2.3. 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.

C.2.4. 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.

C.2.5. 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.

C.2.6. 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.

C.2.7. Pass with distinction

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

C.2.8. Curriculum framework

Code	Module	Contact hours	Credits	NQF Level
	First semester			
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
	Total	252	72	
	Second semester			
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
	Total	252	72	
		504	144	

C.2.9. Syllabi

Module title: Basic Business Mathematics
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.

Module title: Computer Literacy
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.

Module title: Contemporary Social Issues
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.

Module title: English Communication for Certificate Purposes
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.

Module title: Government Accounting A
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.

Module title: Government Accounting 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

Prerequisites: Examination (50%): 1 x 3 hour paper
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.

Module title: Government Auditing A
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.

Module title: Government Auditing 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.

Module title: Introduction to Financial Accounting A
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.

Module title: Introduction to Financial Accounting 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.

C.3. Diploma in Taxation and Management

C.3.1. 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 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

C.3.2. Objectives of the course

The objectives of the course are mainly:

- To train candidates in current methods of taxation and management.
- To update candidates on the international trends in government taxation.
- To expose candidates to the overall structure of government taxation.
- To provide practical tutorials using the existing government reports, financial statements and other legislative documents which are used on the day-to-day basis.
- To provide an interface between the theory and practice.
- To open up avenues of further training for the students who may want to pursue careers in either:
 - Government taxation
 - Customs and excise
 - Financial Accounting

C.3.3. 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.

C.3.4. 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.

C.3.5. Examination rules

Faculty examination rules will apply.

C.3.6. 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 provided that students have a minimum of 60% marks in the relevant module.

C.3.7. Method of delivery

The delivery method will be by lectures and practical tutorials using accounting materials from the ministry.

C.3.8. Reading materials and books

These would be decided upon by the individual module coordinators.

C.3.9. CURRICULUM

Code	Module	Contact hrs	Credits	NQA level
Year 1	First semester			
CABF2411	Basic Financial Accounting A	56	16	4
CACL2631	Commercial Law A	56	16	4
ULEG2310	English for General Communication	56	16	3
CATN2411	Taxation	56	16	4
	Total	224	64	
	Second semester			
CABF2412	Basic Financial Accounting B	56	16	5
UCLC3409	Computer Literacy	28	8	4
UCSI3429	Contemporary Social Issues	28	8	4
ULEG2310	English for General Communication	56	16	3
CAPP2412	Principles of Management	56	16	4
	Total	224	64	
	Total year	448	128	
Year 2	First semester			
CAGU2531	Auditing 1A	56	16	5
CAM2571	Basic Microeconomics	56	16	5
CAFE2511	Fundamentals of Accounting A	56	16	5
CAFM2531	Functional Management	56	16	5
CATP2531	Taxation Practices 1A	56	16	5
	Total	280	80	
	Second semester			
CAGU2532	Auditing 1B	56	16	5
CAMA2572	Basic Macroeconomics	56	16	5
CADT2532	Duties and Related Taxes	56	16	5
CAFE2512	Fundamentals of Accounting B	56	16	5
CATP2532	Taxation Practices 1B	56	16	5
	Total	280	80	
	Total year	560	160	
	Total course	1008	272	

C.3.10. Syllabi

Module title:	Auditing 1A
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% (Minimum 2 tests and 1 assignment) Examination 50% (1 x 3 hour examination paper)
Pre requisites:	CABF2411/2 Basic Financial Accounting A & B

Module objective(s): To introduce students to the basic audit theory and audit practice. This includes auditing concepts and approaches as well as general accepted audit standards.

Module description: The detailed contents are as follows: Accounts and their audit, appointment of auditors, liabilities of an auditor, professional conduct and ethics, typical audit programmes, fraud and going concern, analytical review of financial statements: non-current assets and trade receivables, specific problems related to inventory and long-term contracts and trade payables, final review; post balance sheet period, contingencies, letter of representation audit of group, auditor's report.

Module title: Auditing 1B
Code: CAGU2532
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% (Minimum 2 tests and 1 assignment)
 Examination 50% (1 x 3 hour examination paper)
Pre requisites: CABF2411/2 Basic Financial Accounting A & B

Module objective(s): This module 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 audits.

Module description: The detailed contents are as follows: Introduction to basic audit theory and practice, including auditing concepts and approaches as well as generally accepted auditing standards, 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), duties and responsibilities of the professional auditor in general and specifically with regards to fraud and error (including the Auditors Act S20), fundamental auditing concepts such as 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).

Module title: Basic Financial Accounting A
Code: CABF2411
NQA level: 4
National Professional Standards Competencies: N/A
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

Module title: Basic Financial Accounting B
Code: CABF2412
NQA level: 4
National Professional Standards Competencies: N/A
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.

Module title: Basic Macroeconomics
Code: CAMA2572
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 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.

Module title: Basic Microeconomics
Code: CAMI2571
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 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.

Module Title: Commercial Law A
Code: CACL2631
NQF 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
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.

Module title: Computer Literacy
Code: UCLC3409
NQA 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.

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.

Module title: Duties and Related Taxes
Code: CADT2532
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 further students' knowledge of general taxation, general deduction formulae, specific deductions etc General taxation, gross income, gross income-specific inclusions, exemptions, general deduction formula, specific deductions, dividends.

Module title: English for General Communication
Code: ULEG2310
NQA level: 3

National Professional Standards 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.

Module title: Functional Management

Code: CAFM2531

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: 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.

Module title: Fundamentals of Accounting A

Code: CAFE2411

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 & 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.

Module title: Fundamentals of Accounting 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 & 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, and preparing financial statements from incomplete records, financial statements of non-profit organisations.

Module title: Principles of Management
Code: CAPP2412
NQA level: 4
National Professional Standards Competencies: N/A
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)
Prerequisite: None

Module description: An introduction to the business environment with the study of business world, business management and business organizations. A thorough study of general management to introduce students to the dynamics of management. The detailed contents are as follows: Introduction to the principles of management, managing change and innovation, decision making, leading, organizing, controlling and evaluating.

Module title: Taxation
Code: CATN2411
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)
Prerequisites: None

Module description: This module introduces the students to taxation in general and the Namibian Tax Act in particular and also taxation of individuals. The detailed contents are as follows: To introduce the basic concepts of taxation, gross income, tax exempt income, the general deduction formula, special deductions and special inclusions, Value Added Tax, Stamp Duty, and Transfer Duty.

Module title: Taxation Practices 1A
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.

Module title: Taxation Practices 1B
Code: CATP2532
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 further student's knowledge in taxation. It will deal with taxation of different classes of tax-payers. General taxation, gross income, gross income-specific inclusions, exemptions, the general deduction formula, specific deductions, dividends.

C.4. Diploma in Accounting and Auditing

C.4.1. 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

C.4.2. 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.

C.4.3. 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.

C.4.4. Examination rules

Faculty examination rules will apply.

C.4.5. 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.

C.4.6. Curriculum Framework

Code	Module	Contact hours	Credits	NQA level
Year 1	First semester			
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
	Total	224	64	
	Second semester			
ULEG2310	English for General Communication	56	16	3
CABF2412	Basic Financial Accounting B	56	16	4
UCLC3409	Computer Literacy	28	8	4
UCS3429	Contemporary Social Issues	28	8	4
CAGA2412	Government Auditing B	56	16	4
	Total	224	64	
	Total year	448	128	
Year 2	First semester			
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 1A	56	16	5
	Total	280	80	
	Second semester			
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
	Total	280	80	
	Total year	560	160	
	Total course	1 008	288	

C.4.7. Syllabi

Module title: Auditing 1A
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).

Module title: Auditing 1B
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.

Module title: Basic Financial Accounting A
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

Module title: Basic Financial Accounting 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.

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.

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.

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.

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.

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.

Module title: English for General Communication
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.

Module title: Fundamentals of Accounting A
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: CABF241 1/2 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.

Module title: Fundamentals of Accounting 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: CABF241 1/2 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.

Module title: Government Auditing A
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.

Module title: Government Auditing 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.

Module title: Public Finance A
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.

Module title: Public Finance 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.

Module title: Public Sector and Government Accounting Standards
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.

Module title: Taxation Practices 1A
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.

C.5. Advance Diploma in Taxation and Management

C.5.1. Admission requirements

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

C.5.2. Duration of the course

The Advanced Diploma in Taxation & Management is awarded after successful completion. This is a 1 year program is 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 this programme is 2 years.

C.5.3. 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.

C.5.4. Examination rules

Faculty examination rules will apply.

C.5.5. 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.

C.5.6. Method of delivery

The delivery method will be by lectures and practical tutorials using accounting materials from the ministry.

C.5.7. Reading materials and books

These would be decided upon by the individual module coordinators.

C.5.8. CURRICULUM

Code	Module	Contact hrs	Credits	NQA level
	First semester			
CACT2631	Customs Tax Issues	56	16	6
CAAI2631	Auditing and Investigation A	56	16	6
CAFE2631	Financial Accounting 1A	56	16	6
CAOB2671	Organizational Behaviour A	56	16	6
CAAV2631	VAT A	28	8	6
	Total	252	72	
	Second semester			
CAAI2632	Auditing and Investigation B	56	16	6
CAFE2632	Financial Accounting 1B	56	16	6
CATA2632	International Trade Transactions	56	16	6
CAOB2632	Organizational Behaviour B	56	16	6
CAAV2602	VAT B	28	8	6
	Total	252	72	
	Total course	504	144	

C.5.9. Syllabi

Module title:	Auditing and Investigation A
Code:	CAAI2631
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)
Pre requisites:	None

Module objective(s): To introduce students to basic audit theory and practice. This includes auditing concepts and approaches as well as generally accepted auditing standards.

Module description: The detailed contents are as follows: 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 (Incl 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 and Investigation B
Code:	CAAI2632
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)
Pre requisites:	None

Module objective(s): This course introduces students to the audit process, fundamental identification and formulation of audit objectives.

Module description: The detailed contents are as follows: Fundamental identification and formulation of audit objectives, tests of internal control, general principals etc in an elementary computerized data processing system (SAAS400), the use of an overall audit plan, the audit of the income/expense cycle, the purchase/payments cycle, the inventory cycle, the sources of finance, the provision of finance.

Module title	Customs Tax Issues
Code:	CACT2631
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:	None

Module description: This module introduces participants to general custom tax issues, the Namibian Tax Act in general and taxation of individuals. The detailed content is as follows: Fiscal policy, gross income, specific inclusions, exemptions, deductions, trading stock, dividends, foreign exchange.

Module title: Financial Accounting 1A
Code: CAFE2631
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: CAFE2511/2 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.

Module title: Financial Accounting 1B
Code: CAFE2632
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: CAFE2511/2 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 presentations of financial statements (FRW) – underlying assumptions, definitions of assets, liabilities, equity, income, expenses, recognition of the elements of financial statements, preparation and presentations, of financial statements (IAS1), (specific reference to auditors', directors' and other reports), cash flow statements (IAS7), analysis and interpretation of financial statements.

Module title: International Trade Transactions
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 1 assignment)
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.

Module title: Organizational Behaviour A

Code: CAOB2671
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 of 2 tests and 1 Assignment)
 Examination 50% (1 x 3 hour examination paper)
Prerequisite: CMPP3579 Principles of Management

Module description: 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.

Module title: Organizational Behaviour B
Code: CAOB2672
NQA 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)
Prerequisite: CMPP3579 Principles of Management

Module description: 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.

Module title: VAT A
Code: CAAV2601
NQA level: 6
National Professional Standards Competencies: N/A
Contact hours: 2 hours per week for 14 weeks
Credits: 8
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 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.

Module title: VAT B
Code: CAAV2602
NQA level: 6
National Professional Standards Competencies: N/A
Contact hours: 2 hours per week for 14 weeks
Credits: 8
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1assignment)
 Examination 50% (1 x 3 hour examination paper)
Prerequisites: None

Module description: To cover more advanced topics of VAT. The detailed contents are as follows: VAT on registered persons, different types of supplies, tax invoices, VAT returns and payments.

C.6. Advance Diploma in Accounting and Auditing

C.6.1. Admission requirements

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

C.6.2. Duration of the course

The Advanced Diploma in Accounting and Auditing is awarded after successful completion. 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.

C.6.3. 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.

C.6.4. Examination rules

Faculty examination rules will apply.

C.6.5. 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.

C.6.5. Curriculum Framework

	First semester	Contact hours	Credits	NQA level
CAPG2631	Advanced Public Sector Accounting A	56	16	6
CAAI2631	Auditing and Investigation	56	16	6
CAFE2611	Financial Accounting 1A	56	16	6
CAPS2630	Public Sector Financial Management	56	16	6
CABD2601	Budgeting A	28	8	6
	Total	252	72	
	Second semester			
CAPG2632	Advanced Public Sector Accounting B	56	16	6
CAFE2612	Financial Accounting 1B	56	16	6
CACA2632	Computerized Auditing	56	16	6
CAPS2630	Public Sector Financial Management	56	16	6
CABD2602	Budgeting B	28	8	6
	Total	252	72	
	Total year	504	144	

C.6.6. Syllabi

Module title: Advanced Public Sector Accounting A
Code: CAPA2631
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: None

Module description: The detailed contents are as follows; 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, SOEs and parastatals; financial statement analysis, financial condition analysis; public sector auditing; the International Public Sector Accounting Standards (IPSAS).

Module title: Advanced Public Sector Accounting B
Code: CAPA2632
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: None

Module description: The detailed contents are as follows; 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, SOEs and parastatals; financial statement analysis, financial condition analysis; public sector auditing; the International Public Sector Accounting Standards (IPSAS).

Module title: Auditing and Investigation
Code: CAAI2631
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: CAFE2511/2 Fundamentals of Accounting A & B

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 (Incl 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: Computerized Auditing
Code: CACA2632
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: This module 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 Application Controls (SAAS 4013), The auditors 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 computerized sales Cycle , The use of the computer in the audit process (Sampling , for analytical review, audit administration).

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: CAFE2511/2 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.

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: CAFE2511/2 Fundamentals of Accounting A & B

Module description: This module is an introduction to company annual financial statements t 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.

Module title: Budgeting A
Code: CABG2601
NQF level: 6
National Professional Standards Competencies: N/Q
Contact hours: 2 lecture hours per week for 14 weeks
Credits: 8
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 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, standardized 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: Budgeting B
Code: CABG2602
NQF level: 6
National Professional Standards Competencies: N/Q
Contact hours: 2 lecture hours per week for 14 weeks
Credits: 8
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: 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, standardized 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: Public Sector Financial Management
Code: CAPF2630
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:	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.

C.7 Bachelor of Accounting (B. Acc)

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.

C.7.1. 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.

C.7.2 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.

C.7.3. Academic advancement rules

C.7.3.1. 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.

C.7.4. 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 1st year modules plus 6 Modules (equivalent to 96 credits) from the 9 modules (equivalent to 144 credits) prescribed for year 2
- All outstanding 2nd 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.7.5. Pass with distinction

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

C.7.6. 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.

C.7.7. 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.

C.7.8. 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.

C.7.9. Prerequisites:

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

	Module		Prerequisite
	Year 2		
CAFE3631/2	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
	Year 3		
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
	Year 4		
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

C.7.10. Curriculum

Code	Module	Contact hours	Credits	NQA level
Year 1	Semester 1			
CEM13571	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
	Total	252	72	
	Semester 2			
CEMA3572	Basic Macroeconomics	56	16	5
CBCM3579	Business Mathematics	56	16	5
UCS13429	Contemporary Social Issues	28	8	4
ULEA3419	English for Academic Purposes	56	16	4
CAFE3512	Fundamentals of Accounting B	56	16	5
	Total	252	72	
	Total year	504	144	
Year 2	Semester 1			
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
	Total	224	64	
	Semester 2			
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

	Total	280	80	
	Total year	504	144	
Year 3	Semester 1			
CAUA3751	Auditing 1A	56	16	7
CACP3751	Company Law and Practice A	56	16	7
CAFÉ3751	Financial Accounting 2A	56	16	7
CAAM3751	Management Accounting 2A	56	16	7
CATP3751	Taxation 1A	56	16	7
	Total	280	80	
	Semester 2			
CAUA3752	Auditing 1B	56	16	7
CABR3752	Business Research Methods	56	16	7
CAFÉ3752	Financial Accounting 2B	56	16	7
CAAM3752	Management Accounting 2B	56	16	7
CATP3752	Taxation 1B	56	16	7
	Total	280	80	
	Total year	560	160	
Year 4	Semester 1			
CAUA3871	Auditing 2	56	16	8
CAFÉ3871	Financial Accounting 3A	56	16	8
CAMF3871	Financial Management A	56	16	8
CAMT3870	Mini Thesis	56	16	8
	Total	224	64	
	Semester 2			
CAFÉ3872	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
	Total	224	64	
	Total year	448	128	
	Total course	2 016	576	

C.7.11. 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: CAUA3871
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.

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.

Module title: Basic Microeconomics
Code: CEM13571
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.

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.

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

Prerequisites: None

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

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).

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.

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.

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.

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.

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.

Module title: Computerized Accounting Systems

Code: CAIS3631

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, CAFE3611/2 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.

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

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.

Module title: English for Academic Purposes

Code: ULEA3519

NQA 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

Prerequisites: 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.

Module title: Fundamentals of Accounting A
Code: CAFE3511
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: 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.

Module title: Fundamentals of Accounting B
Code: CAFE3512
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: 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.

Module title: Financial Accounting 1A
Code: CAFE3631
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.

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.

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)

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.

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).

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.

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.

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.

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

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

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 break even 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

Module title: Management Accounting 2A
Code: CAAM3871
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: 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

Module title: Management Accounting 2B
Code: CAAM3752
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: 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.

Module title: Mini Thesis
Code: CAMT3870
NQA level: 8
National Professional Standards Competencies: N A
Contact hours:
Credits: 32
Module assessment: Continuous assessment (50%):
 Final assessment of research report (50%)
Prerequisites: 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

Module title: Principles of Management
Code: CMPP3579
NQA level: 5
National Professional Standards Competencies:
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 3hour examination paper)
Prerequisites: 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.

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.

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.

C.8 Post Graduate Diploma in Internal Auditing

C.8.1. Objectives of Postgraduate Diploma in Internal Auditing

- To train the Senior and Middle level Public Sector officers in current methods of Internal Auditing.
- To update the staff on the International trends in Internal Auditing.
- To empower the senior and middle level officers who have B-degree or equivalent and working experience.
- To provide practical tutorials using the existing Public Sector reports, financial statements and other legislative documents which the staff use on a day-to-day basis.
- To expose the overall structure of Public Sector Accounting to various officers who may have spent several years working in only one section of the Ministry without knowing the entire process of their results.
- To provide an interface between the theory and the practice
- To open up the avenues of further training for the officers who may want to pursue careers in Professional Internal Auditing.

C.8.2. The Target Group and Size

The target group is Senior and Middle level Accountants and Auditors employed as a public servant whose main cores average is either:

- Accounting
- Auditing
- Inspection/ Supervision of Financial Institutions.

It is envisaged that the class should have between 20-25 students at any time.

If the target group were larger than this, it would be advisable to divide the class into more than one group. This is for effective lecturing and attention to individual students. This is even more imperative that this is expected to be as practical as possible.

C.8.3. Admission Requirement

Applicant should be: employed within a public institution in the areas related to finance/ auditing

- Be a holder of a Bachelor -degree in Accounting or related commercial disciplines of the University of Namibia or its equivalent.
- Be a holder of other qualification acceptable to the University senate as equivalent to a degree.

C.8.4. Assessment Criteria

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

- | | |
|---------------------|-------------|
| • Coursework marks | 50% |
| • Final examination | 50% |
| • Total | <u>100%</u> |

The students will write the 3hour final examination at the end of each semester.

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

- A student must pass at least 5 out of 6 module prescribed in each semester before proceeding to the next semester. The failed module will be carried forward.
- Graduation: A student must pass all presented modules (24 in all) before graduation.

C.8.5. Examination Rules

Faculty examination rules will apply.

C.8.6. Duration of the Course

The Postgraduate Diploma in Internal Auditing is a 2-year programme, which will be conducted on a block release system.

The duration of the course will be broken into four semesters of fifteen (15) weeks each and will follow the university terms.

It is envisaged that the participants will have to be released from their duty stations for at least twelve (12) hours per week in blocks of at least four hours per session.

C.8.7. Curriculum

Year 1

First Semester

Course Code	Course Title	Contact Hours
ACC4111	Constitutional and Administrative Law	4
AGF4131	Government Finance	4
APA4151	Public Administration	4
AAM4171	Organisational Communication & Customer Care	4

Second Semester

Course Code	Course Title	Contact Hours
ACC4112	Accounting and Financial Systems	4
AUD4132	Internal Auditing	4
AAM4152	Management Accounting	4
AUD4172	Auditing Planning	4

Year 2

First Semester

Course Code	Course Title	Contact Hours
AIS4211	Information Systems Auditing Role and Techniques	4
AAM4231	Organisation and Management	
AUD4251	Documenting Audit Information & Reporting	4
AIS4271	Security & Control of Information Systems.	4

Second Semester

Course Code	Course Title	Contact Hours
AAM4212	Information Systems Development & Project Management	4
AAM4232	Corporate Governance & Risk Management	4
AAM4252	Financial Management	4
AMM4272	Strategic Management	4

C.8.8. Method of Delivery

The delivery method will be by lectures and practical tutorials, which the participants prepare in the cause of their work in order to make the training course practical and relevant to needs of the Public Sector. The Ministry has specifically requested that this be hands-on-course and providing the materials, which will be used to develop modules for teaching.

The sequencing of the course is tailored to give more emphasis on financial and public sector internal auditing in the first term so as to have a broader coverage of these two areas before the participants start on auditing.

The students may be required to write a practically researched term paper.

C.8.9. Syllabi

ACC4111 Constitutional and Administrative Law

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

An introduction to basic principles of Constitutional and Administrative Law Concept of public governance; Constitutional law and administrative law, Scope and sources of Namibian Constitutional law, Scope and sources of an Administrative law. The connection between Constitutional and Administrative law, theoretical and practical connectedness. Common terminology of Constitutional and Administrative law. Modern Constitutions Emergence of modern constitutions. Content of Namibian Constitution Key Commission The Administrative law system Constitution, Administrative law and the Courts Relevant Statutes

AGF4131 Government Finance

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

Basics of government finance accounting and the sources of information and understand all the Acts, instructions, rules and regulations which regulate government finance. Economic and budgetary context, the role of the accounting officer with regards to government finance, the role that the government plays in the economic environment Characteristics of a budget, how the budget is prepared and implemented, how the budget is regulated and monitored. Evaluation of budget proposals; Budget surplus/deficits. Principles of taxation, approaches to tax equity (taxable capacity), impact of taxes of behaviour (partial equilibrium analysis of taxation). Fiscal Policy and Economic Stability; stability in an open economy, inflation tax vs. expenditure changes, fiscal policy experience, fiscal decentralization, public debt, development finance, cost benefit analysis.

APA4151 Public Administration

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

Overview of the environmental context and dynamics, the organisation in the context of its environment, including; the environmental influences on organisations in private, public and not-for-profit sectors, the importance of political, legal, ethical, economic, socio-cultural factors and technological change, development the effects of competition on organisations such as threat, rivalry, power and supply and demand the range of stakeholder groups and the influences they may have on organisations, such as shareholders, suppliers, customers/clients, employees, lenders, elected representatives, government and regulators Explains any environmental, competitive and stakeholder influences on internal audit in an organisation. Organisational purposes and objectives ; such as economic, protective, associative, local/ central governmental organisation values, mission, goals and objectives. Explains how an organisation sets its strategy and, in outline, how strategic analysis and planning techniques (including competitive advantage, best value, five forces and SWOT) are used Explains decision-making processes that organisations use with reference to relevant techniques and theories Explains the purposes of internal audit functions within an organisation.

AAM4171 Organisational Communication & Customer Care

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

Overview of the different approaches to communication in organisations, including formal and informal, downwards, upwards and across communications in private, public and not-for-profit sectors. Different communications media, when they are best used and their advantages and disadvantages and their impact on individuals and teams, including: written, telephone, email, face-to-face, broadcast, non-verbal communication and communication by default. The importance of communication for internal audit.

ACC4112 Accounting and Financial Systems

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

Financial Reporting; the use of the income statement to measure profit or surplus, the layout of income statements for different types of organisation 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 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 the straight line and reducing balance methods and explanations of the benefits of each method (estimation technique) Explains the basis for valuation of stock as the lower of cost and net realisable value. Double entry and the presentation of ledger accounts (questions will *not* be set requiring preparation of ledger accounts using double entry), integrated computerised accounting system, risks of using the journal for correcting errors and making adjustments (questions will *not* be set on preparation of journal entries) Explains the purpose of a trial balance.

AUD4132 Internal Auditing

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

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.

AAM4152 Management Accounting

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

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.

AUD4172 Audit Planning

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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.

AIS4211 Information systems Auditing Role and Techniques

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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.

AAM4231 Organisation and Management

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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 of organisations in private, public and not-for-profit, 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.

AUD4251 Documenting Audit Information and Reporting

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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 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. Content and purpose of the audit manual envelopes an understanding of the 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.

AIS4271 Security and Control of Information Systems

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Requirement for information security and data protection, including the protection of key corporate data, personal data and intellectual property. Outlining the main statutory and regulatory powers giving access to and governing the disclosure of information. The internal and external threats to information systems, including computer fraud and abuse, malicious software and viruses. Standards for information security and how to measure the degree of compliance with best practice. Appraisal of an information security policy and summarise its coverage, including the categorisation of data, levels of access, passwords, data retention, internet and email use. The main information security controls and explains how each mitigates risk, including: physical and environmental controls, business continuity planning and disaster recovery network controls. System software controls database controls, application controls internet and e-commerce controls installation and operational controls. Access controls, encryption, authentication and non-repudiation personnel controls end-user controls software licensing controls.

AAM4212 Information systems Development and Project Management

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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. Assess 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.

AAM4232 Corporate Governance & Risk Management

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

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.

AAM4252 Financial Management

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

The aim of this module is to enable the internal auditor to provide effective assurance and advice to all levels of management, including board level, on strategic and operational financial issues, operate effectively in a rapidly changing technological and global environment, demonstrate financial literacy in order to contribute and operate effectively at strategic level, analyze and synthesize internal and external accounting, financial, economic and other information, significance of the outcome of analyses against the strategic objectives of the organization, risks in financial systems and financial information and recommend mitigating strategies, Apply accounting, financial and economic knowledge and skills to decision-making and performance monitoring

AMM4272 Strategic Management

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

Overview of the dynamics of the organizational environment and how governance, corporate 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.

C.9 MASTER OF SCIENCE IN ACCOUNTING & FINANCE (12MSAF)

C.9.1 Admission requirements

- (1) A candidate must have a Bachelor's degree in Accounting from the University of Namibia with at least a B grade average or Upper Second Class.
- (1) A candidate without a Bachelor's degree, but who holds a qualification from an approved institution of higher learning deemed to be equivalent to a Bachelor's degree in Accounting from University of Namibia may also be considered for admission.
- (2) A prospective student may be interviewed and assessed by the Department of Accounting before recommending the applicant to the Postgraduate Studies Committee.
- (3) Eligibility of a candidate to the programme will be determined by the Postgraduate Studies Committee. Submission of an application doesn't necessarily ensure an admission.

C.9.2 Duration

The Master of Science in Accounting & Finance cannot be obtained in less than two years. The degree must be completed within THREE YEARS of full- time registration.

C.9.3 Curriculum

Year	SEMESTER ONE	SEMESTER TWO
First year	AFA6111 Applied Financial Accounting	AFA6112 Corporate Financial Analysis & Valuation
	AMA 6131 Advanced Management Accounting	AAG6132 Auditing and Corporate Governance
	ACF6151 Corporate Finance	ATT6152 Taxation and Tax Planning
	AQM6171 Advanced Quantitative Methods	ARM6172 Research Methodology
Second year	APS6251 Applied Public Sector Accounting	Thesis
	AFI6271 International Investment & Finance	

ELECTIVES

Students should offer two electives either from group one or two as indicated hereunder:

Group one

ADR6211 Derivatives and Risk Management

ASM6231 Strategic Management

Group two

ARE6211 Real Estate & Property Management

APM6231 Portfolio Management

C.9.4 Assessment and Evaluation of Students:

- (1) For each taught semester course, there will be at least two pieces of work towards continuous assessment involving either tests or other forms of evaluation, and a

three-hour final examination at the end of the semester (as postulated by Unam regulation). Both coursework and written examinations will be assessed on the basis of a course credit system, in which one credit unit is set equivalent to ten contact hours.

- (2) A candidate can be admitted to the examination in a course if he/she has obtained the required continuous assessment mark of 50%. Unam's regulation to postgraduate study will be binding in the allocation of marks between continuous assessment and final examination and others such as, examination regulations, class attendance, academic integrity, requirement for successful completion of a course and the ranking to be achieved.
- (3) Final examination on foundation courses such as Microeconomic Theory, Macroeconomic Theory, Applied Econometrics and Mathematics courses will be both internally and externally examined. Final examination on the electives will be evaluated by first and second examiners internally, where first examiner will be the instructor and second examiner as allocated by the Department.
- (4) Candidates must pass all semester courses (including thesis) with at least a sixty (60%) average to qualify for successful completion of their M.Sc. in Accounting and Finance. A maximum of three courses may be supplemented when final marks fall between 50-59 %. Students with below 50% must reregister for the course in the subsequent cycle up to a maximum of three semester courses.
- (5) A student who has failed in more than three courses in a year (i.e. attained below 60%) will be discontinued from the programme.
- (6) Before a candidate can proceed to the thesis research phase, s/he must first successfully pass the coursework examinations.
- (7) With regards to the thesis, a student must submit a four-page proposal to the Department on the topic of his/her interest within a fortnight of commencement of second semester in the second year. A supervisor will be assigned by the Department. The thesis on completion as deemed by the supervisor must be defended in front of a committee of three individuals (selected by the Department) that will judge the acceptability and quality of the research and assign a mark accordingly.
- (8) A student will be conferred the degree of "Master of Science in accounting & Finance" upon successful completion of all the requirements as outlined above.
- (9) The University of Namibia's Postgraduate Studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

C.9.5 Tuition and Fees:

The cost of the programme is N\$30 000.00 per annum, and is subject to review annually.

C.9.6 Syllabi

AFA6111 APPLIED FINANCIAL ACCOUNTING

4 Lecture hours per week for 14 weeks

1 x 3 hour examination

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, preparation of published accounts in Namibia, financial reports and reporting requirements and regulations, outline of the taxation regulations and practices, business combination, business bankruptcy, accounting for future contracts, changes in capital structure, consolidation of a group of companies and foreign currency operations. International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

AMA6131 ADVANCED MANAGERIAL ACCOUNTING

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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.

ACF6151 CORPORATE FINANCE

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Introduction to corporate finance, risk and returns, valuation concepts, financial instruments/securities, strategic investment decisions, strategic financing decisions, sources of long-term financing, capital structure, working capital management and financing; financial analysis and planning, special topics including derivatives and risk management, bankruptcy, reorganization, liquidation, mergers and acquisitions, divestitures, multinational financial management and pension plan management; dividends, lease financing and project finance; Return on Investment for SOEs, parastatals, etc., and emerging financial markets.

AQM6171 ADVANCED QUANTITATIVE METHODS

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Basic financial mathematics, basic statistics concepts, sampling and estimation, hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis, advanced topics on financial modelling, multi-co linearity, and nonparametric analysis.

AFA6112 CORPORATE FINANCIAL ANALYSIS AND VALUATION

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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.

AAG6132 Auditing and Corporate Governance

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

An overview of auditing, materiality and risk, internal control, methodologies of examining financial statements, reporting, auditing IT systems; Standards of independence, Integrity, and objectivity; Auditors' Statement of Professional Ethics; Auditing Computerized Accounting; Historical development of the system of corporate governance, Agency theory, the Kings 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 position, power, duties, responsibilities and ethical issues of Directors, Secretary, Auditor and Board Committees; Disclosure of information, and Rights of Shareholders; Case studies in recent issues in corporate failures due to lack of Corporate Governance.

ATT6152 TAXATION AND TAX PLANNING

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Namibian tax framework, applications in corporate governance and management decision making; general features of selected taxes in Namibia including stamp duty, corporate tax, personal income tax, tax agreements, transfer duty, land tax, VAT, customs and excise duties, petroleum tax; International Tax Planning; Tax havens, Tax incentives for investments and current issues in tax exemptions for Export Processing Zones, National and Regional tax reforms, WTO related reforms, Tax harmonization within regional trading blocks etc.

ARM6172 Research Methodology

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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 course will culminate in the preparation a research proposal under the guidance of a supervisor.

ADR6211 DERIVATIVES AND RISK MANAGEMENT

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Derivatives Assets and Markets, Pricing and Trading Strategies of Options, Pricing and Trading Strategies for Options and Futures, Hedging Strategies for Options and Futures, Interest Risk Management, Swaps, Derivatives Mishaps and What we can gained from them; Basic concepts of risk management; risk management process including risk identification, risk measurement, risk control and applications of risk management; risk and insurance including property and liability insurance, and life and health insurance; Risk minimization, the natural and other hedging methods, international diversification and risk minimization, and Financial re-engineering to minimize risk.

ASM6231 Strategic Management

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

An overview of strategic management, corporate strategy, strategy formulation, strategy implementation and evaluation, financial implications on strategy, the 4Ps of marketing; environmental analysis and diagnosis, internal scanning and analysis, strategy formulation and implementation; business plan, financial plan: developing financial and investment strategies, financial contracting, constructing a financial plan, major asset classes, asset allocation, monitor and review, financial planning and compliance.

APS6251 APPLIED PUBLIC SECTOR ACCOUNTING

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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, SOEs and parastatals; financial statement analysis, financial condition analysis; public sector auditing; the International Public Sector Accounting Standards (IPSAS).

AFI6271 INTERNATIONAL INVESTMENT AND FINANCE

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

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.

ARE6211 REAL ESTATE AND PROPERTY MANAGEMENT

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Real Estate Laws including Estate Agents Act 112 of 1976 as amended, Property Management- farming, industrial and residential property; Negotiation skills, Real Estate Appraisal, Real Estate Finance, Real Estate Mathematics, Residential Construction and Real Estate Investment Analysis.

APM 6231 PORTFOLIO MANAGEMENT

4 Lecture hours per week for 14 weeks
1 x 3 hour examination

Review of basic investment and asset pricing concepts and models, institutional and individual investors and their objectives and strategies of meeting those objectives, common stock analysis and portfolio management, managing risk and return through diversification, portfolio optimization and asset market equilibrium, fixed income analysis, portfolio management, asset allocation and performance evaluation.

ATH6212 THESIS

A student, who has successfully completed the coursework phase, shall undertake research in an approved topic in accounting and/or finance. A student must submit a research proposal early in the first semester of the academic year in which he/she is required to write the thesis. A student can only officially register for the thesis course after acceptance of his/her research proposal by the Postgraduates Studies Committee.

By the time a student embarks on the thesis course, 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.

Thesis work should prove a student's independent ability to develop and investigate an issue within the field of accounting and finance. The emphasis lies in the critical choice of method, in the creation of a relevant theoretical frame of reference, and in an extensive analysis of the theoretical and empirical material available. The candidate should make a contribution to the literature in a chosen subject or problem area. The methodological approach must be clearly connected to the problem area and the different parts must be well integrated. The thesis should be about 80 pages and the student should use a scientific research method and a presentation will be made in front of an audience. Prerequisites include writing a proposal (about 10 pages) to be approved by a supervisor and the Postgraduate Studies Committee.

D DEPARTMENT OF ECONOMICS

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

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.

D.1.1. 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.

D.1.2. 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.

D.1.3 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

D.1.4 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
CMPP3571 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
6 modules			336 hrs	88

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
5 modules			280 hrs	72

160

YEAR 2

Semester 1				
Code & Module	Pre-requisites	NQF Level	Hrs/week	Credits
CEEM3751 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 Business Statistics	CBCM3579	6	4	16
CEVU3671 Advanced Computer Literacy	UCLC3409	6	4	16
5 modules			280 hrs	80

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	6	4	16
CEMA3672 Intermediate Macroeconomics II	CEMA3571	6	4	16
CABA3632 Business Statistics	CBCM3579	6	4	16
4 modules			224 hrs	64

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		7	4	16
5 modules			280 hrs	80

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		7	4	16
4 modules		224hrs		64

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		8	4	16
4 modules			224	64

Semester 2				
Code & Module	prerequisites	NQF Level	Hrs/week	Credits
CEPT3871 Economic Theory & Policy II	CEMI3571/2 CEMA3571/2 CEEM3671/2	8	4	16
CEDE3871 Development Economics	CEMI3571/2 CEMA3571/2	8	4	16
Elective	CEMI3571/2 CEMA3571/2	8	4	16
CERM3870 Research Paper		8	4	16
4 modules			224	64

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.

D.1.5 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.

D.1.6 ACADEMIC ADVANCEMENT RULES

D.1.6.1 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.

D.1.6.2 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%.

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.

D.1.7. Syllabi

Basic Microeconomics

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 1assignment) 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 1assignment) 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.

Module Title: FUNDAMENTALS OF ACCOUNTING
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.

Module Title: FUNDAMENTALS OF ACCOUNTING
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.

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.

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.

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.

Principles of Management

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.

Year 2

Module Title: **INTERMEDIATE MATHEMATICAL ECONOMICS I**
Module Code: **CEEM3671**
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.

Module Title: INTERMEDIATE MATHEMATICAL ECONOMICS II
Module Code: CEEM3672
NQF Level: 6
Contact Hours: 4 Lecture hours per week over 14 weeks
Credits: 16
Module Assessment:
Continuous assessment 50% (Minimum 2 tests and 1assignment)
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.

Module title: BUSINESS STATISTICS
Code: CABA3631
NQF level: 6
National Professional Standards Competencies: N/A
Contact hours: 4 Lecture hours per week for 14 weeks
Credit: 16
Prerequisites: CBCM3571 (Business Mathematics)
Module assessment: Continuous assessment 50% (Minimum 2 tests and 1assignment)
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).

Module title: Business Statistics
Code: CABA3632
NQF level: 6
National Professional Standards Competencies: N/A
Contact hours: 4 Lecture hours per week for 14 weeks

Credit: 16
Prerequisites: CBCM3571 (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.

Module Title: 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 (CEMA3571)

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.

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.

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: 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.

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

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
 1×3 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 Function 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

ECONOMETRICS I

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 3671/3672)

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.

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 3671/3672)

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;

MONETARY ECONOMICS

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)

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.

Module Title:	Financial Economics
Code :	CEFE3771
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.

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.

Module Title:	DYNAMIC QUANTITATIVE ANALYSIS
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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 (CEEM3671/2)

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.

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.

Module title: Research Methods & Economic Reporting
Code: CERR3871
NQF Level: 8 may be 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.

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 (CEEM3671/2)

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.

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 (CEEM3671/2)

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

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.

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.

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.

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 (CERR3871)

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
CER3872 Regional Economics
CEPA3872 Project Appraisal
CEEE3872 Energy Economics

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 areas 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.

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.

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.

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.

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.

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

Module title: Urban Economics
Code: CEEU3872
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 (CEMI3571/2)

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

D.2. MASTER OF SCIENCE ECONOMICS (Msc Eco) 12MSEC

D.2.1 Admission requirements

- 1) A candidate must have a Bachelor's degree in Economics from a recognized institution of higher learning with at least a B grade average.
- 2) A candidate without a Bachelor's degree, but who holds a qualification from an approved institution of higher learning deemed to be equivalent to a Bachelor's degree in Economics from Unam may also be considered for admission.
- 3) A prospective student may be interviewed and assessed by the Department of Economics before recommending the applicant to the Postgraduate Studies Committee.
- 4) Eligibility of a candidate to the programme will be determined by the Postgraduate Studies Committee. Submission of an application doesn't necessarily ensure an admission.

D.2.2 Duration

The Master of Science in Economics cannot be obtained in less than two years. The degree must be completed within THREE YEARS of part time registration.

D.2.3 CURRICULUM

	First Semester	Second Semester
First year	EMT6171 Microeconomic Theory I	EMT6172 Microeconomic Theory II
	EMA6171 Macroeconomic Theory I	EMA6172 Macroeconomic Theory II
	EME6171 Mathematical Economics	EAE6172 Applied Econometrics I
Second year	Elective I	Work on thesis
	Elective II	Work on thesis
	ERM6271 Research Methodology	<u>EMT6272 Thesis</u>

Electives

Students should offer two electives amongst the following:

2. Public Sector Economics (EPE6271)
3. International Economics (EIE6271)
4. Monetary Economics (EME6271)

D.2.4 Assessment and Evaluation of Students:

- 1) For each taught semester course, there will be at least two pieces of work towards continuous assessment involving either tests or other forms of evaluation, and a three-hour final examination at the end of the semester (as postulated by Unam regulation). Both coursework and written examinations will be assessed on the basis of a course credit system, in which one credit unit is set equivalent to ten contact hours.
- 2) Unam's regulation to postgraduate study will be binding in the allocation of marks between continuous assessment and final examination and others such as, examination regulations, class attendance, academic integrity, requirement for successful completion of a course and the ranking to be achieved.
- 3) Final examination on foundation courses such as Microeconomic Theory, Macroeconomic Theory, Applied Econometrics and Mathematics courses will be both internally and externally

examined. Final examination on the electives will be evaluated by first and second examiners internally, where first examiner will be the instructor and second examiner as allocated by the Department.

- 4) Candidates must pass all semester courses (including thesis) with at least a sixty (60%) average to qualify for successful completion of their M.Sc. degree in Economics. A maximum of three courses may be supplemented when final marks fall between 50-59 %. Students with below 50% must reregister for the course in the subsequent cycle up to a maximum of three semester courses.
- 5) A student who has failed in more than three courses in a year (i.e. attained below 59%) will be discontinued from the programme.
- 6) Before a candidate can proceed to the thesis research phase, s/he must first successfully pass the coursework examinations.
- 7) With regards to the thesis, a student must submit a four-page proposal to the Department on the topic of his/her interest within a fortnight of commencement of second semester in the second year. A supervisor will be assigned by the Department. The thesis on completion as deemed by the supervisor must be defended in front of a committee of three individuals (selected by the Department) that will judge the acceptability and quality of the research and assign a mark accordingly.
- 8) A student will be conferred the degree of "Master of Science in Economics" upon successful completion of all the requirements as outlined above.

D.2.5 Tuition and Fees:

The cost of the programme is N\$15900.00 per annum, and this is subject to review annually.

D.2.6 Syllabi:

MICROECONOMIC THEORY I: Consumer Behavior and Production Theory

4 Lecture hours per week for 14weeks
1x 3hour examination

Theories of production and individual choice (Decision making under uncertainty, information economics, incentive, and contract theory); markets and competition; tools of comparative statistics and their application to price theory. Introduction to game theory: various models of equilibrium, which correspond to different ways that the agents might make their decisions, and various kinds of games---static games, dynamic games, and games of incomplete information.

MICROECONOMIC THEORY II : General Equilibrium & Welfare Economics

4 Lecture hours per week for 14weeks
1x 3hour examination

Market Failure: incomplete markets, externalities, public goods. General equilibrium: Arrow-Debreu economies, general equilibrium economies with incomplete markets, informational asymmetries, increasing returns, and imperfect competition. Mathematical techniques to study existence, regularity, welfare properties of equilibria. Applications provided with special emphasis on financial markets, fiscal policy, and regulation.

MACROECONOMIC THEORY I:

4 Lecture hours per week for 14weeks
1x 3hour examination

An overview of national income accounting (SNA) and accounting identities, consumption, investment behaviour and aggregate demand; inflation, unemployment and nominal rigidities and aggregate supply (Keynesian analysis); monetarism and new classical analyses, open economy macroeconomics- balance of payments; effects of fiscal, exchange rate and monetary policies.

MACROECONOMIC THEORY II:

4 Lecture hours per week for 14weeks
1x 3hour examination

An overview of dynamic optimization, Solow's growth model; overlapping-generation models; endogenous growth theory; business cycle theories- Keynesian, real-business cycle theories; microfoundation of nominal adjustment; fiscal, monetary policies and political economy of stabilization; rational expectation models and their tests, structuralist proposal.

MATHEMATICAL ECONOMICS:

4 Lecture hours per week for 14weeks
1x 3hour examination

Sets, functions, limits; matrix algebra with eigen quantities and matrix decomposition; derivative, differential and optimization of functions with one variable; partial derivatives, total derivatives and optimization with many variables; implicit function theorem and its application; constrained and unconstrained optimization; integration-definite and indefinite; first and second order linear difference and differential equations; phase diagrams; saddle path; optimization in dynamic model.

APPLIED ECONOMETRICS

4 Lecture hours per week for 14weeks
1x 3hour examination

Classical linear regression model with least square, problems of CLRM- multicollinearity, autocorrelation, heteroscedasticity, specification errors; distributed lag models; maximum likelihood, GLS, GMM estimators and their properties; LM, likelihood ratio tests,

Simultaneous equation models- identification, order and rank tests and their estimation; panel data models- fixed and random effects; qualitative dependent variables- probit, logit, tobit, multinomial- models; stationary and non-stationary time series; unit root tests; cointegration and error correction modeling.

PUBLIC SECTOR ECONOMICS

4 Lecture hours per week for 14weeks
1x 3hour examination

This syllabus will contain: **Theory of Taxation**: Review of a good tax, equality, efficiency and productivity of a tax; tax incidence and incentive effects; theory of optimal taxation. **Tax Policy**: Overview of Tax Design, direct and indirect taxation and tax reforms, African taxation and tax reform studies and experiences. **Public Debt**: Causes, Measurement and financing of fiscal deficits; Domestic and external debt, debt and economic growth; overview of public debt in Africa. **Project Appraisal and Management**: Basic concepts & Methodology of Project Appraisal; Financial; Economic and social cost-benefit analysis of Development Projects; conceptual tools (shadow exchange rate, accounting ratio etc.); technique of classic approaches. Logical Framework Analysis; Environmental Impact Assessment; quality control in projects; and the principles of project risk management. **Economic Policy**: Structural reforms and adjustment in developing and transitional economies; financial crises: policy failures and policy responses within and outside the affected region including the need for global regulations; socio-economic indicators; socio-economic development policies on - education, health, housing, population, gender, poverty reduction (including micro-financing); trade and environmental issues.

MONETARY ECONOMICS

4 Lecture hours per week for 14weeks
1x 3hour examination

Monetary economics: The financial intermediation process; financial development versus economic development; the "stylised facts" of the impact of financial development on economic development; a critique of the McKinnon-Shaw hypothesis; regulation and deregulation; credit rationing; the informal financial sector; financial crisis; financial policy; studies of the financial intermediation process in Africa. International Financial Institutions and Policy: The international payments mechanism; a review of the Gold Standard, the Breton Woods system, the Dollar Standard and the current payments system; programming models; stabilization policies and packages; IMF/ World Bank and Africa; monetary unions.

Financial economics and Corporate Finance: Expected utility and prospect theory; measurement of risk; investment opportunities and optimum portfolio choice; asset pricing- its theories, asset analysis; market efficiency and the law of one price; option pricing; international investing. Valuation of financial and real assets; corporate financing and planning; theories on capital structure and corporate strategy; incentives, information and corporate control; corporate ethics and global corporate responsibility.

INTERNATIONAL ECONOMICS:

4 Lecture hours per week for 14weeks
1x 3hour examination

International trade: structure of world trade and gains from; trade and its linkages to growth, development and income distribution; regional economic integration and gains from; international investment; institutions and agreements; trade and commercial policies and roles of interest groups; international labour standards; debates and agreements with respect to trade and environmental issues; controversies of trade policy and recent globalization debate.

International finance: Historical overview of international monetary standard and current regimes; bop and its adjustment; exchange rate determination in various systems- fixed, flexible prices, rational expectation and near rationality models; exchange rate volatility and its effect on finance and real sectors; stabilization policies; issues of foreign debt; global capital market, FDI and international portfolio diversification; supervision of offshore financial institutions; world financial institutions and policy issues concerning financial market regulation and liberalization; financial crises in emerging markets.

RESEARCH METHODOLOGY:

4 Lecture hours per week for 14weeks
1x 3hour examination

General introduction; 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. Computer based applied econometrics exercises.

The assessment of research methods course will have two components: (i) an examination on research methods in general and (ii) a proposal for the thesis that a student will write.

Since the course will be offered just like any other course (4 hours/week) a component of applied econometrics has been added. Students will have practical exercises which will involve econometric analysis using econometric packages i.e., they will be expected to at least spend two hours per week in the computer lab (the Department of Economics has a well equipped computer lab).

THESIS:

Students who successfully complete the coursework phase, shall undertake research in an approved topic. A candidate must submit a research proposal by the end of the first semester during the year he/she is required to write the thesis. The Postgraduate Studies Committee must approve the thesis proposal beforehand.

By the time a student is taking the thesis course, he/she should have formulated a research topic, have a proposed outline and done some preliminary research on the subject during the course of his/her studies. The student's supervisor helps the student synthesize his/her ideas into a cohesive work of research coupled with original hypotheses that should be supported by data and its application when warranted.

E. DEPARTMENT OF MANAGEMENT SCIENCE

E.1. BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.) [12 BBAD]

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.

E.1.1 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.

E.1.2. 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.

E.1.3. 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 1	CACL 3671	Level 6	4 hours	16	
Business Statistics 1	CABA 3671	Level 6	4 hours	16	

Semester 2

Module	Code	NQF level	Contact hours	Credits
Organizational Behaviour 2	CMBO 3672	Level 6	4 hours	16
Business Accounting 2	CMBA 3672	Level 6	4 hours	16
Commercial Law 11	CACL 3672	Level 6	4 hours	16
Business Statistics 11	CABA 3672	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
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
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	CMBR 3872	Level 8	4 hours	16

**Year 4
Semester 1**

Module	Code	NQF level	Contact hours	Credits
Specializations: Strategic Human Resource Management A OR Strategic Marketing A OR Banking & Finance A	CMHM 3871 OR CMSM 3871 CMBF 3871OR	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
Human Resource management B OR Strategic Marketing OR Banking & Finance B	CMHM 3872	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.

E.1.4 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.

E.1.5 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.

E.1.6 ACADEMIC ADVANCEMENT RULES

E.1.6.1 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

E.1.6.2 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.

E.1.7. Syllabi

FIRST YEAR MODULES

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)

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.

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 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

Learning objectives:

The aim of this module is to give an exposition of the presentation of financial statements in accordance with statements of GAAP and IFRS to arrange the theoretical terms with which the students are acquainted with in a defined structure, known as a conceptual framework to various business entities. E.g. sole traders, partnerships.

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.

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.

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.

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 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.

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.

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

Learning objectives: The purpose of this module is to introduce students to;
 The various sources of Namibian law and define the concept of law
 The concept of a contract and the requirements for the conclusion of a valid contract
 The remedies for breach of a contract
 The manner in which contracts terminate

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

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.

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).

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.

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.

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.

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.

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.

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: Entrepreneurship
Code: CMRE 3771
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: 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: 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.

Module Title: Business Research Methodology
Code: CMBR 37751
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

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.

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

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 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.

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.

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.

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.

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.

Module Name: Strategic Marketing Management B
Module Code: CMSM 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.

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.

Module Title: Banking & Finance B
Code: 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.

Module Title: Research Project

Code: CMRP 3870
NQF Level: 8
National Professional Standards Competencies: N/A
Contact Hours: 2 Hours per Week over 28 Weeks
Credits: 16
Prerequisites: None
Module Assessment: 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.

E.2. Post Graduate Diploma in Business Science

E.2.1. 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 Science. The courses will aim at providing thorough understanding of the activity of management in an intellectually rigorous fashion.

E.2.2. Objectives

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.

E.2.3. 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.

E.2.4. 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.

E.2.5. Mode of Delivery

The programmes will be delivered on a full-time basis at the main campus of the University of Namibia. The format will be flexible depending on the exigencies of the moment – either daytime, evening or block release. The PG Diploma is organized into two (2) academic semesters.

E.2.6. Assessment and Evaluation of students

1. For each course taught, there will be two modes of assessment comprising of continuing assessment and a written examination.
2. 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.
3. Final examination on each course will be both internally and 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%.
4. Candidates must pass each course with at least a 50% to qualify for the award for the PG Diploma in Business Science.
5. A maximum of three courses 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 courses.
6. A student who has failed (i.e. attained below 50%) in more than three semester courses will be dropped from the programme.
7. A candidate must first successfully complete all coursework examinations before he/she can proceed to write the PG diploma mini- thesis.
8. With regards to the thesis, a candidate must submit an initial draft research proposal by the beginning of the third academic cycle – 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 thesis 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 research and assign a mark accordingly. 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.
9. A candidate will be conferred the PG Diploma in Business Science upon successful completion of all the requirements outlined above.
10. UNAM's postgraduate studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

E.2.7. Mini -Thesis

A student must submit a draft proposal at the beginning 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 course, 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.

E.2.8. CURRICULUM

DURATION: 1 YEAR

Year one semester one:

Module	Code	NQF level	Contact hours	Credits
Strategic Marketing Management	CMSM 4871	8	4	16
Quantitative methods	CMQM 4871	8	4	16
Accounting and Financial Systems	CAMF 4871	8	4	16
Business Research Methodology	CMBR 4871	8	4	16
Mini Thesis	CMMT 4879	8	2	8

Year one Semester two.

Module	Code	NQF level	Contact hours	Credits
Strategic Human Resources Management	CMHM 4872	8	4	16
Operations Strategy	CMMO 4872	8	4	16
Project Management	CMPM 4872	8	4	16
Management Accounting	CMMA 4872	8	4	16

E.2.10. Syllabi

Module Name: Strategic Marketing Management

Module Code: CMSM 4871

NQA 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 2 tests 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 cycle 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: CMMO 4872

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 2 tests and 1 assignment)**
- **Examination 50% (1 x 3 hour examination paper)**

Prerequisites: **None**

Module description (content): This course 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 organization.

Module Title : Quantitative Methods
Code : CMQM 4871
NQF Level : 16
National Professional Standards Competencies: None
Contact hours : 4 lectures per week for 14 weeks
Credits : 16

Module assessment : One test and one assignment, each counting 50% towards continuous assessment mark (CA). One three hour examination, counting 100 marks. Final mark, of at least 50% to pass, is determined by taking 50% of CA-mark plus 50% of examination mark.

Prerequisite: None

Module Description (content):

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 4872
NQF level: 8
National Professional Standards Competencies: N/A
Contact hours: 4 lecture hours / 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 course will take a comprehensive approach to the challenges facing the management of the human resources, also on the global level. Specific topics covered: changing nature of human resource management major categories of HR activities. The new dimensions associated with HR management as a strategic business contributor, the ethical issues and professionalism. Training and development, performance management and appraisal management, employees and management relations, 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: 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 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:

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: Accounting and Financial Systems
Code: CMAF 4871
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

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: CMMA 4872
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 content

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.

Module Title : Mini Thesis
Code : CMMT 4879
National Professional Standards Competencies: N. A.
Contact Hours :4 Lecture hours per week for 14 weeks
Credits : 16
Module assessment: Submission of mini research proposal
Completion and submission of a mini-thesis
Pre requisites : None

Module description (content): Undertaking of research in an approved topic.

Module Title : Project Management
Code : CMPM 4872
National Professional Standards Competencies: None
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 course provides students with some of the advanced principles and techniques beyond the everyday operational management projects, as well as some principles for effective project management that become important when organizations move into more scope formulation, time management cost management, risk management, procurement management, etc.

F. Department of Political and Administrative Studies

F.1. DIPLOMA IN LOCAL GOVERNMENT STUDIES (12DLGS)

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.

F.1.1. 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.

F.1.2. 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.

F.1.3. 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.

F.1.4. 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:
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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
Total Credits:			18	72

Year 1 Semester 2:

Module:	Code:	NQA Level:	Contact Hours:	Credits:
English for General Communication	ULEG 2410	4	4	16
Local Government Accounting I	CPFG 2472	4	4	16
Local Government Finance & Budgeting	CPGF 2472	4	4	16
Contemporary Social Issues	USCI 3429	4	2	8
Local Governance	CPLD 2472	4	4	16

Totals Credits: 18 (36) 72 (144)

Year 2 Semester 1:

Module:	Code:	NQA Level:	Contact Hours:	Credits:
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
Human Resources Management	CPHM 2571	5	4	16
Local Sustainable Development	CPLA 2571	5	4	16

Total Credits: 20 (56) 80 (224)

Year 2 Semester 2

Module:	Code:	NQA Level:	Contact hours:	Credits:
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

F.1.5. EXAMINATION REGULATIONS

All policies governing the administration of examinations are contained in the University's General Rules and Regulations book.

F.1.6 ACADEMIC ADVANCEMENT RULES

F.1.6.1 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**.

F.1.6.2 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.

F.1.7. Syllabi

Diploma Programme

Year I Semester 1:

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:	16

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: D symbol in English (NSSC) or a D symbol in English Ordinary Level or an equivalent symbol

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.

Module Title:	Introduction to Local Government
Code:	CPLG 2471
NQF Level:	4
Contact Hours:	4 lecture periods 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 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.

Module Title: Principles of Economics for Local Government Practitioners
Course Code: CEPG 2471
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: None

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.

Module Title: Basic Numeracy and Statistics
Course Code: CABN 2471
NQF Level: 4
Contact Hours: 4 Lectures Per Week x 14 weeks (56 hours)
Credits: 16

Module Assessment:
Continuous Assessment: 25%: Project work and Assessment
25%: 2 x 1 hour tests.
Final Examination: 50%: 1 x 3 hours written Paper
Pre- Requisites: A valid /NSSC /IGCSE certificate.

Module Description

This is a foundation course that focuses on basic mathematics and statistics. The focus includes concepts and probability theories.

Module title: Computer Literacy
Code: UCLC 3409
NQF level: 4
Contact hours: 2 lecture periods practical and 1 lecture period per week for 14 weeks
Credits: 8
Module assessment:
Continuous Assessment: 2 Practical Tests 50% and
2 Theory Tests 50%
Prerequisites: None

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.

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:	
D symbol in English (NSSC) or a D symbol in English Ordinary Level or an equivalent symbol	

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.

Module Title:	Local Government Accounting 1
Course Code:	CPGA 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 ABN 2111 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.

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: All relevant foundation modules as stipulated in the Faculty prospectus.

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.

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:

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.

Year 2 Semester 1

Module Title: Legal Framework of Local Government in Namibia
Course Code: CPGF 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

To register for this course, a candidate must hold a **valid IGCSE certificate** or any other equivalent qualification.

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.

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.

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 1 CPFG 2572

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.

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.

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.

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
Prerequisites: NSSC/IGCSE Certificate

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.

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.

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.

F.2. BACHELOR OF (PUBLIC) ADMINISTRATION (B.Admin.) [12BPAN]

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.

F.2.1 ADMISSION REQUIREMENTS

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.

F.2.2. 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.

F.2.3. 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	UCLC 3419	4	2	8
Principles of Management	CMPP 3571	5	4	16
Computer Literacy	UCLC 3409	4	2	8
Basic Economics	CAFÉ 3511	5	2	8
Government Studies	CPIG 3571	5	4	16
Totals:			14	56

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
Introduction to Economics	CEIM 3572	5	4	16
Contemporary Social Issues	UCSI 3429	4	2	8

Totals:

16 (30)

64 (120)

Year 2 Semester 1:

Module:	Code:	NQA Level:	Contact Hours:	Credits:
Public Sector Accounting	CPSE 3671	6	4	16
Regional & Local Government	CPLR 3671	6	4	16
Organisation Behaviour	CMBO 3671	6	2	8
Namibian Politics	CPNP 3671	6	4	16
Western Political Philosophy	CPPW 3671	6	4	16

Totals:

18 (48)

72 (192)

Year 2 Semester 2:

Module:	Code:	NQA Level:	Contact hours:	Credits:
Public Sector Accounting	CPSE 3672	6	4	16
Regional & Local Government	CPLR 3672	6	4	16
Organisation Behaviour	CMBO 3672	6	2	8
African Political Philosophy	CPPP 3672	6	4	16
The State In Africa	CPSA 3672	6	4	16

Totals:

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
Public Policy 1	CPPP 3771	7	4	16
The State in Africa	CPSA 3771	7	4	16
International Relations	CPIR 3771	7	4	16

Totals:

18 (84)

72 (336)

Year 3 Semester 2:

Module:	Code:	NQA Level:	Contact hours:	Credits:
Human Resources Management	CMHM 3772	7	2	8
Public Enterprise Management	CPPE 3772	7	4	16
Public Policy 2	CPPP 3772	7	4	16
International Political Economy	CPPI 3772	7	4	16
Africa in the Economy of Global Change	CPAC 3772	8	4	16
Totals:			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
Development Management	CPMD 3871	8	4	16
Electoral Systems and Voting Behaviour	CPVB 3871	8	4	16
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
Comparative Politics	CPCP 3872	8	4	16
Comparative Public Management	CPPC 3872	8	2	8
A Research Paper	CPRP 3872	8	4	16
Totals:		16 (134)		64 (536)

Electives:

Module:	Code:	NQA Level:	Contact Hours:	Credits:
Comparative Public Management	CPPC 3871	8	2	8
Conflict & Dispute Resolution	CPDR 3872	8	2	8

F.2.4 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.

F.2.5 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.

F.2.6 ACADEMIC ADVANCEMENT RULES

F.2.6.1 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.

F.2.6.2 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.

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.

F.2.7. Syllabi

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 (56 hours)
Credits:	16
Module Assessment:	
60%:	2 tests (reading and writing), 2 reading assignments, 1 oral presentation.
Final Examination assessment:	40%: 1 x 2 hour examination paper
Pre-requisites:	C symbol or equivalent in English at NSSC(O/H).

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.

Module Title:	Principles of Management
Code:	CMPP 3571
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: A valid IGCSE / NSSC certificate

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.

Module Title: Computer Literacy
Code: UCLC 3409
NQF level: 4
2 lecture periods practical and 1 lecture period / week for 14 weeks
Credits: 8
Continuous Assessment: 2 Practical Tests 50% and 2 Theory Tests 50%
Prerequisites: None

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.

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 : A valid IGCSE / NSSC 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.

Module title: Basic Microeconomics
Code: CEIM3571
NQF Level: 5
Contact Hours: 4 lectures per week over 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 hours written 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.

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:
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: A Valid certificate with English at NSSC or 4 in English at HIGHER GRADE NSSC

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.

Module Title: Fundamentals of Accounting
Course Code: CAFE 3572
NQA Level: 5
Contact Hour: 4 hrs per week
Credits: 16
Module Assessment
Continuous Assessment: 50%: 3x1 hour tests
Final Examination: 50%: 1X 3 hours final examination paper

Pre-requisites: None

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.

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.

Module Title: Government Studies
Code: CPIG 3511
NQA Level: 5
Contact Hours: 4 lecture period / week (12 hours) (56 contact hours)
Credits: 16
Module Assessment
Continuous assessment: (50% (2x1 hour tests and an assignment).
Final Examination: (50% (1 x 3 hours written paper)

Prerequisites

This is an interdisciplinary course. To register for this course, a candidate must hold a valid IGCSE/NSSC certificate or any other equivalent qualification.

Module Description

This module is focuses on introductory aspects of Public Administration and Political Science. It focuses on the conceptual framework of Public Administration and its generic functions, its evolution, theories, and ethical issues. It also covers government institutions, administrative processes and approaches, the role of the Constitution in state formation, and that of civil society in government affairs.

Module Title: Government Studies
Code: CPIG 3571
NQA Level: 5
Contact Hours: 4 lectures per week x 14 weeks (56 hours)
Credits: 16
Module Assessment:
Continuous assessment: 50%: 2x1 hour tests and an assignment
Final Examination: 50%: 1 x 3 hours final examination written paper

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.

Module Title:	Public Sector Accounting
Course Code:	CPSE 3671
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%: 1x3 hour final examination written paper
Pre – requisites:	Government Studies CPIG 3572

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.

Module Title:	Regional and Local Government 1
Course Code:	CPRL 3671
NQA Level:	6
Contact Hours:	16

Module Assessment	50%: 2x1 hour tests and an assignment.
Final Examination:	50%: 1x3 hours final examination written paper
Pre – requisites:	Government Studies CPIG 3572.

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.

Module title:	Organizational Behaviour 1
Code:	CMBO 3671
NQF level:	6
National Professional Standards competencies:	Not available
Contact hours:	2 lectures per week for 14 weeks (28)
Credits:	8
Module assessment:	
Continuous assessment:	50%: 2 x 1 hour tests and an assignment
Final Examination:	50%: 1 x 2 hour written paper
Prerequisites:	Government Studies CPIG 3572

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.

Module Title:	Namibian Politics
Course Code:	CPNP 3671
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 hours final examination written paper
Pre-requisite: Government Studies CPIG 3572.

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.

Module Title: Western Political Philosophy
Code: CPPW 3572
NQF level: 5
Contact hours: 4 lectures per week for 14 weeks (56 hours)
Credits: 16
Module assessment:
Continuous Assessment: 50%: 2x1 hour tests and an assignment
Final Examination: 50%: 1 x 3 hours final examination written paper
Prerequisites: Government Studies CPIG 3572

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.

Module Title: Public Sector Accounting
Course Code: CPSE 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%: 1x3 hours written paper
Prerequisite: Business Mathematics -CBMC 3119

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

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 3572

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.

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 3572

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.

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 3112);
 Business Mathematics and English Communication.

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.

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 and English Communication.

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.

Year 3, Semester 1

Module Title: Human Resource Management
Code: CMHM 3779
NQA Level: 7
Contact Hours: 2 Lectures Per Week for 14 weeks (28 hours)

Credit: 8
Module assessment:
Continuous assessment: 50%: 2 x 1 hour tests and an 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 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.

Module Title: Public Finance
Code: CPFL 3771
NQA Level: 7
Contact Hours: 4 lecture per week (14 hours) (56 contact hours)
Credits: 16
Module Assessment:
Continuous assessment: 50%: 2 x1 hour tests and an assignment
Final Examination: 50%: 1 x 3 hours written paper
Prerequisites: Public Sector Accounting CPSE 3671 / 2

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.

Module Title: Public Policy 1
Course Code: CPPP 3771
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 an assignment
Final examination: 50%: 1 x 3 hours written paper
Pre-requisites: Government Studies CPIG 3572

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.

Module Title: The State in Africa
Course Code: CPSA 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 %: 3 x 1hours written paper
Prerequisites: Government Studies CPIG 3572.

Module Description:

Focuses on debates on the State in Africa from a diversity of theoretical perspectives, both Western and African, such as 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.

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 3572

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.

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.

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 3572

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.

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 3572

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.

Module Title: International Political Economy
Code: CPPI 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
Prerequisites: Government Studies CPIG 3572

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.

Module Title: Africa In The Global Economy
Course Code: CPAC 3772
NQF Level: 7
Contact Hours: 4 Per Week for 14 weeks (56 contact hours)
Credits: 16
Module assessment:
Continuous assessment: 50%: 3 x 1 hour tests and an assignment
Final Examination: 50%: 1 x 3 hours written
Prerequisites: Basic Microeconomics CEIE 3572; Public Finance CFPF 3771

Module description:

A systematic and theoretically informed exploration of key aspects of the political economy of globalization and their implications for Africa in the 21st 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.

Year 4, Semester 1.

Module Title: Research Methodology

Code: CPRP 3860
NQF Level: 8
Contact Hours: 2 Per Week for 14 week (28 hours)
Credits: 8
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.

Module Title: Development Management
Code: CPMD3871
NQF level: 8
Contact Hours: 4 lectures per week for 14 weeks (56 hours)
Credits: 16
Module Assessment:
Continuous Assessment: 50%: 3 x 1 hour tests and an assignment
Final Examination: 50%: 1 x 3 hours written paper
Prerequisites: Organisation Behaviour CMBO 3672

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.

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 3772

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.

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.

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: 8
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.

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 CRRP 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.

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 3572

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.

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 3517

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.

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 3351 / 3352

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.

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 PIG 3112
 All relevant foundation modules as stipulated in the Faculty prospectus.

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.

F.3. MASTER OF ARTS (M.A. POLITICAL STUDIES) [12MPST] MASTER OF PUBLIC ADMINISTRATION (M.ADMIN) [12MPAN]

Section 1

F.3.1 Master's Degree Courses

- (a) Master's degree course by research that culminates in a thesis, in accordance with guidelines by the Postgraduate Studies Committee (as approved by Senate).
- (b) Master's Degree involving one academic year of coursework study, followed by written examinations at the end of each course, and up to one academic year of research and writing a mini - thesis.

F.3.1.2 Period of registration

The admitted candidates for both research based and taught Master's degree courses will have the option of doing their Master's studies on a full time or part time basis. **Full time candidates shall complete their Master's degree programmes within two academic years. Part time students will be allowed up to three academic years to complete their programme.** An extension of the registration period of up to one academic year beyond the stipulated deadlines, may be granted by the **FACULTY**, giving full reasons. Consent of the supervisor is a precondition for an extension of the registration.

F.3.1.3 Assessment

Both coursework and written examinations will be assessed on the basis of a course credit system. Under this system one credit unit will be equivalent to ten contact hours. A three credit course will thus amount to 30 contact hours between the student and lecturer. An equivalent of 30 credits (inclusive of credit for the dissertation) must be completed before a candidate is awarded a Master's degree. Final examinations will be given at the end of each course (i.e., at the end of the semester when the course is completed). Course credits will be retained for four academic years. Suitably qualified and experienced co-supervisors may be appointed from within Ministries and other institutions of higher learning

F.3.2. Eligibility for Admission and other requirements.

F.3.2.1 Master's Degree

- (1) Prospective candidates must be in possession of a good Bachelor's degree with at least a B-grade average, a Postgraduate Diploma, or an Honours degree in a relevant discipline from a recognised institution of higher learning.
- (2) Candidates without a Bachelor's degree or a Postgraduate Diploma, but who hold a qualification from an approved institution of higher learning, deemed to be equivalent to a Bachelor's degree from UNAM, may also be considered for admission.
- (3) Students applying from another university may be required, over and above the official transcript, to submit relevant examples of their work, e.g. term papers, long essays etc.
- (4) Candidates in the coursework M.A./M.Admin programme will be able to register every second academic year.
- (5) In addition to the above, prospective applicants will be interviewed and assessed by the Department.

F.3.2.2 Submission of Application

- (1) All certified copies of applications for postgraduate studies at UNAM shall be submitted to the Postgraduate Studies Committee, with a copy to the relevant Faculty Officer, where the study will be undertaken.
- (2) The applicant must attach **certified copies** of his/her degree certificates and transcripts, together with a non-refundable application (processing) fee.

F.3..2.3 Registration of the selected candidates

- (1) Candidates who are registered in programmes involving coursework and mini-thesis will be required to enroll in recommended faculty core and elective courses, as outlined in the Faculty Prospectus.
- (2) Candidates who are to be registered for postgraduate studies by research will be required to submit to the relevant Department, a comprehensive research proposal, indicating the suggested research topic, defining the research problem to be explored, the research methods and structure of the research, before the registration process is completed. The Postgraduate Studies Committee will provide guidelines on the writing of Master's and Doctoral research proposals.
- (3) The Postgraduate Studies Committee will, in consultation with the Faculty, recommend to Senate the appointment of supervisors to guide prospective thesis candidates.

F.3.3 Enrolment in special Courses

F.3.3.1 Sandwich Postgraduate Training

- (1) Where the staffing strength and the teaching and research experience and equipment for postgraduate education can be complemented through co-operation linkage agreements with other relevant institutions, sandwich postgraduate programmes will be established.
- (2) Through sandwich agreements, some of the registered candidates will undertake part of their education in suitable institutions abroad and in the region, and also benefit from co-supervisors from institutions with whom UNAM will establish cooperation linkage agreements.

F.3.3.2 Coursework evaluation and grading

- (1) Candidates who are registered for coursework shall appear for examinations at the end of each course, using procedures approved by Senate.
- (2) Before a candidate can proceed to the thesis research phase (in the case of the coursework and dissertation students), he/she must first successfully pass the coursework examinations.
- (3) Candidates must pass all semester courses with at least a sixty (60%) percent average to qualify for advancement to candidacy. A maximum of two courses may be supplemented when final marks fall between 55-59. A maximum grade of 60% may be earned in the supplementary examination. Students with grades below 54% may retake the course in the subsequent cycle up to a maximum of two classes.
- (4) Candidates who have failed three courses in a year or have supplemented, repeated courses and still remain below the sixty percent (60) grade will be discontinued from the programme.

F.3..3.3 Thesis/Research PHD and MA degrees

If a student only wishes to register for the Thesis, s/he should register for:

PMD6679 (THESIS ONLY)

MINI THESIS (M.ADMIN) **PMT6672**

MINI THESIS (M. POL) **PMP6672**

PHD DISSERTATION **PDT8799**

- (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.3.4 Departmental policy

- (1) At Master's level courses are conducted on a tutorial basis. Effectively this means that student participation and contributions - in the form of attendance, completion of reading and written assignments, oral presentations and tutorial discussion - are vital to the success of each course and of the programme as a whole. Accordingly, such participation and contributions are considered obligatory for all Master's students. In cases of continuing inadequate attendance and performance such students may be refused further access to seminars/tutorials and / or participation in second semester courses offered in this Department.
- (2) Where students are unavoidably prevented from attending a seminar/tutorial or completing a written assignment as scheduled, they have an obligation to inform the lecturer/supervisor concerned directly.
- (3) Every postgraduate candidate shall be assigned a supervisor nominated by the Department and approved by Senate on recommendation by the Postgraduate Studies Committee. This shall be both for lectures and independent research courses.
- (4) Supervisors will discharge their duties and responsibilities within guidelines provided by the Postgraduate Studies Committee as approved by Senate.
- (5) The Department will appoint a suitably-qualified Master's Course Convenor to assist students with general arrangements such as library needs, submission dates and individual research proposals.
- (6) Academic integrity is fundamental to every facet of the scholarly process and expected of every student in all academic work. Integrity involves firm adherence to academic honesty and to ethical conduct consistent with values based on standards that respect the intellectual efforts of both oneself and others.

SECTION 2: ACADEMIC REQUIREMENTS

F.3.5 Course Structure: Master's Degree by coursework

The Master's Degree (M.A. & M. Admin.) by coursework consists of:

One academic year of:

(A) **SIX** Departmental core courses in the following areas of concentration:

M.A. POLITICAL STUDIES

YEAR ONE

SEMESTER ONE

- (1) **PCP6171** The Study of Comparative Politics
- (2) **PAR6179** Advanced Research Methods
- (3) **PPG6171** The Politics of Global Change and Governance

SEMESTER TWO

- (4) **PPS6172** The Politics of Southern Africa
- (5) **PSC6172** State and Civil Society in Africa
- (6) **PMC6172** International Mediation and Conflict Transformation

YEAR TWO:

SEMESTER ONE

Plus ANY TWO electives from the following courses or any two courses from Public Administration or any other elective approved by the Head of Department.

- (1) **PIC6271** International and Comparative Politics
- (2) **PES6271** Political Economy of Southern Africa
- (3) **PAP6271** African Politics
- (4) **PPF6271** Comparative Foreign Policy

SEMESTER TWO

PMP6672 Thesis

MASTER OF PUBLIC ADMINISTRATION

YEAR ONE: SEMESTER 1

PAM 6171 Public Management and Administrative Reform
PEP 6171 Economics and Public Finance
PRM 6171 Human Resource Management.

YEAR ONE: SEMESTER 2

PPA 6172 Public Policy Analysis
PAR 6179 Advanced Research Methods
POB6172 Organization Management and Behaviour

YEAR TWO: SEMESTER 1

Two electives from the following courses:

PPM 6271 Project Development: Planning and Management.
PGP 6271 Government and Private Sector Relations
PRL 6271 Regional and Local Government Management

YEAR TWO: SEMESTER 2

PMT6672 THESIS

Students enrolled in the M.Admin and M.A Pol programmes are required to complete eight semester courses plus thesis in two years. In the first year students are required to take six courses, three per semester. In the second year students are required to take two courses in semester one and a thesis in the second semester.

Thesis information

Research and completion of a thesis of between 20 000 - 30 000 words applies to both M.A. Political Studies and M.Admin.

F.3.6 Core courses: syllabi

F.3.6.1 M.A. POLITICAL STUDIES

The programme is designed as a balanced introduction to the scholarly study of four areas of democratisation in multi-ethnic and cultural societies.

The Study of Comparative Politics PCP6171

This course surveys the field of comparative politics with respect to methods, concepts and performance. The course focuses on comparative political change and democratisation in multi-ethnic and cultural societies.

Comparative Foreign Policy PFP6271

This course surveys the theoretical literature with case-studies of the foreign policies of select countries: the United States, South Africa, Nigeria, Namibia and the Federal Republic of Germany. Depending on student interest other case studies may be chosen.

The Politics of Global Change and Governance PPG6171

This course explores the rising phenomenon of globalism and investigates the principal challenges of global governance: conflict; migration; human rights; the environment and regional integration.

The Politics of Southern Africa PPS6172

This course aims to encourage students to confront some of the issues facing Southern Africa in reconstructing its relations with a post-cold war world.

State and Civil Society in Africa PSC6172

This course explores the nexus between the State and Civil Society in select African countries.

International Mediation and Conflict Transformation PMC6172

This course explores traditional and new approaches to international negotiations and mediation and locate these within an expanded (global) security agenda.

F.3.6.2 Core Courses: Syllabi: M.ADMIN.

This programme is designed to prepare students for careers in the civil service as well as to enhance professionalism to those in the public service and are in positions of middle and upper level management. It also offers career opportunities to students interested to become lecturers and researchers.

Human Resources Management PRM6171

Human resource planning and development; Performance Management in public sector organisations; Old and new Personnel Management trends in the public and development sector; Human resource development; Management training; Career development and staff empowerment; Current issues in human resource management policies and practices in Namibia; Decision making; Power and conflict resolution in public sector organisations; as well as Union and labour relations.

Economics and Public Finance PEP6171

Basic issues in economics and development. An assessment of different economic systems. The Private Sector: Market mechanisms and the efficient use of national resources. The Public Sector: government expenditure and revenue in theory and practice; the role of government in managing resources; the significance of fiscal and monetary policies; International finance, debts and balance of payments. Public Finance in the Namibian economy.

Advanced Research Methods PDR6179

Fundamentals of decision making; probability theory, descriptive and inferential statistics, such as organising and arranging data generated by management information systems, sampling, distributions, correlation and multiple regression. Forecasting, linear programming, simulations and computer applications. Research Methods: Fundamentals of empirical research; design and structure of research, data collection; data processing and analysis.

Public Management and Administrative Reform PAM6171

The New Public Management (NPM) as a paradigm shift from public administration; Public Management theories; public and private managers - a professional synthesis; comparing public managers and public management systems; public managers and public service transformation; efficiency and effectiveness; affirmative action policies; management of training; the management of finance; customer care and public relations; contracting out and quality management. Selected cases from commonwealth countries. Issues in public management and administrative reform in Namibia.

Government and Private Sector Relations PGP6272

The environment of government and private sector relations; economic systems and the policy framework of extra-governmental relations. Conventional analysis of government and private sector relations; bargaining processes on the application of policy instruments such as taxation; subsidies; and other regulatory instruments. Intensive analysis of the main elements of the bargaining relationship. Development of negotiating skills in public managers. The science and practice of negotiation. Analysis of normative methods of negotiation developed by the Harvard Negotiation, Project and other common processes of negotiation. Specific Namibian issues on negotiation and government and private sector relations.

Strategic Management Information Systems PSI6272

An overview of information systems; creating public management information systems; systems investigation, analysis design implementation; management; maintenance and review. Computer applications; and practical issues of public management information systems in Namibia.

Public Policy Analysis PPA6172

The meaning of policy analysis. Modes of policy argument. Methods for policy analysis: structuring policy problems, forecasting policy alternatives, recommendation, monitoring and evaluation of policy outcomes. Case studies in policy analysis.

Regional and Local Government Management PRL6272

The importance of regional and local government bodies. The development of Local Government system in Africa. The local government system in Africa. Council-staff relations. Staffing local government units. Int-governmental relations. Local government finance. Local government involvement in development planning. Local government elections. Citizen participation in local government. Co-operation among local governments and with NGO's. Assisting self-help projects.

Project Development: Planning and Management PPM6272

Project identification, formulation and appraisal. Organizational and Administrative feasibility of project monitoring and evaluation of project effectiveness. Community and citizen participation.

F4. MASTER OF ARTS IN SECURITY STRATEGIC STUDIES (MA SSS)

The aim of this multidisciplinary MA programme in security and strategic studies is to enhance the expertise in defence management by equipping participants with appropriate strategic management skills to contribute effectively to the broad fields of development policy, operational research, procurement, support, budgeting and contracting, resource management and forward planning in the security sector.

This programme is designed for senior members of the security sector, especially the armed forces and employees of other bodies/organizations whose operations call for specialized knowledge in defence and security matters. It offers participants advanced preparation for further career development in strategic studies, international relations, foreign policy, security sector governance and management. The course is, therefore, appropriate for members of the armed forces, police force, correctional services, intelligence agencies and employees of the Ministry of Foreign Affairs especially members of the diplomatic corp.

F.4.1 Admission requirements

1. A candidate must have a very good Bachelors degree with at least a B-grade average, from the University of Namibia, or any other University, OR a good Postgraduate Diploma from a recognized institution of higher learning.
2. A candidate without a Bachelor degree, but who holds a qualification from a recognized institution of higher learning deemed to be equivalent to a Bachelor degree from the University of Namibia may also be considered for admission; provided that he/she has accumulated at least three years relevant experience in the security sector.
3. A prospective student may be interviewed and assessed by the Department of Political and Administrative Studies before recommending his/her application to the relevant UNAM structures.

F.4.2 Duration

The Master of Arts in Security and Strategic Studies (MA SSS) cannot be obtained in less than two years of full-time study. The degree programme must be completed within three years of registration.

F.4.3 Mode of Delivery

The MA SSS is a tailor-made programme that lasts two years and leads to a Masters degree from the University of Namibia. Graduation requires the completion of 240 credits in line with the NQA guidelines, and this can be achieved through 9 taught semester modules each accounting for 20 credits, and a research-based mini thesis in which the candidate should demonstrate ability to gather, analyse, and present a concise academic document worth 60 credits.

The programme will be delivered at the main campus of the University of Namibia through block-release study periods, in order to economize on the availability of the teaching staff that will be sourced from sister institutions in Namibia and beyond. The programme 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 preparation and writing of a mini - thesis.

F.4.4 Teaching Methods

Teaching methods include lectures, discussions, seminars, case studies, student presentations, group projects, simulations exercises, and guest speakers from the security sector, the academia and government.

F.4.5 Assessment and Evaluation of Students:

1. For each course taught, there will be two modes of assessment comprising continuous assessment and a written examination.
2. A candidate can be admitted to the examination in a course if he/she has obtained the required continuous assessment (CA) mark of 50%. The University of Namibia'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.
3. Final examination on each course will be both internally and externally moderated. Continuous Assessment Marks will account for 50% of the final marks. The Final examination will account for the other 50%. The pass mark for each course is 50%
4. Candidates must pass all the courses including the mini thesis with at least a fifty percent (50%) to qualify for the award of the MA SSS degree. A maximum of three courses may be supplemented per year provided that the final marks obtained is in the range of 45-49%. Students with below 50% must reregister for the course in the subsequent cycle. A student may reregister for up to a maximum of three semester courses.
5. A student who has failed (i.e. attained below 50%) in more than three semester courses will be dropped from the programme.
6. A candidate must first successfully pass all coursework examinations before he/she can proceed to write the mini thesis.
7. With regards to the mini thesis, a candidate must submit a research proposal by the end of the third academic cycle, which 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 thesis as deemed by the supervisor, be required to defend it in front of a committee of three members of the academia (selected by the Department) that will judge the acceptability and quality of the research and assign a mark accordingly. The Committee must reach a consensus. The mini 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 she/he meets and adheres to UNAM's selection criteria.
8. A candidate will be conferred the MA SSS degree upon successful completion of all the requirements outlined above.
9. The University of Namibia's Postgraduate Studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

F.4.6 COURSE STRUCTURE

Year	SEMESTER I	SEMESTER II
First Year	Core Courses	Core Courses
	PIH 6111 Human Security	PDG 6112 Democratic Security Sector Governance
	PWP 6131 Contemporary World Politics	PSE 6152 Security Sector Economics
	PSM 6151 Strategic Management	PAM 6172 Security Sector Management
Second Year	SEMESTER I	SEMESTER II

	Core Courses	
	PPP 6211 Public Policy Process and Analysis	PTH 6292 Mini Thesis
	PFP 6231 Comparative Foreign Policy	
	PRM 6271 Research Methodology	

Exemptions:

A student who has done any of the courses included in this curriculum at Masters level may get exemption up to a maximum of two courses. This is subject to recommendation of the same by the HOD and final approval by the Dean as per the University exemption regulations.

F.4.7 Tuition Fees

The cost of the programme is N\$50,000 for the full duration of the programme, and this is subject to review annually.

F.4.8 SYLLABI

DEMOCRATIC SECURITY SECTOR GOVERNANCE (PDG 6112)

56 contact hours

1 x 3 hour examination

Democratic governance of the security sector — key discourses and considerations; historical and comparative analysis of different patterns and

roles of the security sector in a democracy — African and Western perspectives; Democratic civil-military relations — covering themes such as parliamentary oversight of the national security domain; security sector reform (SSR) — comparative experience; as well as the implications of common regional and international security arrangements on domestic democratic governance processes. Legal, constitutional ethical and morals limits to the use of force in contemporary democracies.

CONTEMPORARY WORLD POLITICS (PWP 6131)

56 contact hours

1 x 3 hour examination

Theories and practices of world politics, covering themes such as unipolarity, bipolarity and multi-polarity; the notion of limited war; challenges to state sovereignty, interventionism, regional conflicts and security cooperation; integration, alliances as well as other agencies which impact on world politics. With reference to select case studies the course will also pay particular attention to various issues in contemporary world politics, such as globalisation, regionalism, and the governance of global security.

PUBLIC POLICY PROCESSES AND ANALYSIS (PPP 6211)

56 contact hours

1 x 3 hour examination

Public policy analysis as a component of the policy process, modes of policy argument, methods of policy analysis, evidence based policy making, structuring policy problems, forecasting policy alternatives, recommendations monitoring and evaluation of policy outcomes. These will be applied in the context of case studies dealing with public policy analysis within and across the security sectors and its constitutive units, as well as interfaces with other public policy domains.

COMPARATIVE FOREIGN POLICY (PEP 6231)

56 contact hours

1 x 3 hour examination

The course will survey the processes for the organization, control and execution of foreign policies of select countries; the major powers, middle powers and new nations from the perspective of foreign policy; Critical analysis of the foreign policies of African States - contexts of their formulation and implementation in comparative perspective; Namibian foreign policy: the strategic calculus of foreign policy; diplomacy; Namibian foreign policy; the making and the execution of Namibian foreign policy. Interface between foreign policy and policies in other arenas such as defence, public safety, labour, trade, intelligence and development.

HUMAN SECURITY (PIH 6111)

56 contact hours

1 x 3 hour examination

Human security as a social construct; the broad dimensionality of human security—its various meanings, its scope, its coherence and policy relevance; the contested nature of human security and its relationship to human development; gender dimensions; the interrelationship between human and/or economic development and state and/or national security; (for example in respect of energy and resource security, economic statecraft and economic security; the emergence of non-traditional security issues, such as international crime, demographic change, poverty, and environmental degradation; human security-globalisation and regionalism.

SECURITY SECTOR MANAGEMENT (PAM 6172)

56 contact hours

1 x 3 hour examination

The management of various security functions — such as resource management:

diversity management, organizational behaviour and leadership; management of information technology; operations management; logistics; human resource management, and intra-governmental management.

SECURITY SECTOR ECONOMICS (PSE 6152)

56 contact hours

1 x 3 hour examination

Application of economic methods of reasoning to security sector policy issues and to questions of resource allocation; Micro- and macro-economic analysis in the context of public finance; security sector budgeting. Specific topics include the economics of alliances, arms races, budget distributions, weapons procurement, human resource planning, economic warfare, disarmament and conversion. Elementary economic concepts will be employed to develop approaches to structuring complex problems of resource allocation, risk management and uncertainty. The course also examines the effect of various activities in the security sector on economic performance at the national, regional and industrial levels; smart procurement; comparative budgeting, planning, weapons procurement, alternative provision, burden sharing in alliances, implications of changes in technology; sector technology strategies; technology transfer and sharing; globalisation; Namibia's -development framework — Vision 2030.

STRATEGIC MANAGEMENT (PSM6151)

56 contact hours

1 x 3 hour examination

An overview of strategic management, strategic planning approaches and methods innate to national security policy formulation; military and defence planning; strategy formulation: alternative approaches to strategy formulation as well as control issues; environmental scanning and scenario planning; strategy implementation and evaluation: how strategy is aligned with structure, control and reward systems.

RESEARCH METHODOLOGY (PRM 6271)

56 contact hours

1 x 3 hour examination

Introduction to the procedures, techniques, standards, academic writings and resources for conducting research; basic statistics for research; formulating a research topic and research problem; literature review, validity and reliability; research designs; hypotheses; 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 course will culminate in the preparation of a research proposal under the guidance of a supervisor(s).

MINI THESIS (PTH 6292)

A student who has successfully completed the coursework phase, shall undertake research on an approved topic in security and defence related issue. A student must submit a research proposal by the end of the first semester of the academic year in which he/she is required to write the thesis. A student can only officially register for the thesis course after acceptance of his/her research proposal by the Postgraduate Studies Committee of the University.

By the time a student embarks on the mini thesis course, 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.

Thesis work should prove a candidate's independent ability to develop and investigate an issue within the field of strategic defence. The emphasis lies in the critical choice of method, in the creation of a relevant theoretical frame of reference, and in an extensive analysis of the theoretical and empirical material available. The candidate should make a contribution to the literature in a chosen subject or problem area.

The methodological approach must be clearly connected to the problem area and the different parts must be well integrated. The thesis should be about 80 pages and the student should apply relevant scientific research methodologies and theoretical concepts. Prerequisites include writing a proposal through the normal procedures as required by the Postgraduate Studies Committee.

F.6. Ph.D. Public Administration.....

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. Ph.D. Political Studies

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.8. THE CENTRE FOR PUBLIC SERVICE TRAINING (CPST)

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.

F.9. 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.

G. SYLLABI UNAM CORE COURSES

G.1. ENGLISH COURSES OFFERED BY THE LANGUAGE CENTRE

DIPLOMA LEVEL

G.1.1. ENGLISH FOR GENERAL COMMUNICATION

Module title:	English for General Communication
Code:	ULEG 2310
NQF level:	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, 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.

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.

G.1.3 ENGLISH FOR ACACEMIC PURPOSES

Module title:	English for Academic Purposes
Code:	ULEA 3519
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

Prerequisites: 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.

G.2 COMPUTER LITERACY UCC3109

Module title:	Computer Literacy
Code:	UCLC 3409
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.

G.3. 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-centered, 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 behavior 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.

G.4. COURSES FROM OTHER FACULTIES (PLEASE CONSULT RELEVANT FACULTY BOOKLET)

G.4.1. INDUSTRIAL PSYCHOLOGY

**G.37 Psychology (including Industrial Psychology and the BPsych Programme)
AS PROVIDED BY THE FACULTY OF HUMANITIES AND SOCIAL SCIENCES**

YEAR I

PSG 3111 Foundations of Psychology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

During the course of this module students will become familiar with the major themes of Psychology as a discipline. Major areas of psychology such as cognition, emotion and motivation will be covered.

PSG 3132 Social Psychology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

This module will introduce students to the social basis of behaviour in a multi-cultural society. Students will become familiar with the following: group processes and dynamics, social categorisation, concepts of socialisation, conflict and conflict management.

YEAR II AND YEAR III

PSI 3211 Psychology of Work and Labour Relations

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

Students will become familiar with the psychological meaning of work, especially as this pertains to employment/unemployment, work and time, work and stress, work motivation, job attitudes and satisfaction, and the psychological impact of new technologies. In addition, students will learn about the processes and

issues of labour relations such as cooperation and conflict between work parties, collective bargaining, negotiation and dispute resolution.

PSI 3231 Organisational/Personnel Psychology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

Students will gain a basic understanding of the approaches in organisational and personnel psychology. Specific subjects will include leadership theories, interactive behaviour and conflicts, communication, decision making and processes of human resources development such as job analysis, job description, recruitment and selection.

PSG 3252 Research Methodology and Methods

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

Students will be familiarised with different research traditions, and with basic research criteria, i.e. validity, reliability, norms and objectivity. Basic statistical procedures and techniques, which will include inferential statistics and hypothesis testing, will be introduced.

PSI 3311 Consumer Psychology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

This module will introduce students to the results of consumer research, specifically consumer behaviour, consumer needs and motivation, consumer perception and attitudes, consumer decision making in the context of the social environment. These contents will be taught against the background of various psychological approaches to personality and human behaviour. The ethics of consumer behaviour and consumer psychology will be considered.

PSI 3331 Advanced Personnel Psychology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

Students will deal intensively, and on an advanced level, with human differences and the process of human resources development in respect of aspects such as job analysis and job description, assessment and evaluation of employee performance, training and qualification of employees and supervisors.

PSG 3372 Advanced Psychopathology

Assessment: Continuous assessment 60%, examination 40% (1 x 3 hour examination)

As a part of this module students will engage in a critical examination of psychopathology, and of the process of diagnosing. Furthermore, students will gain an in-depth knowledge of a range of psychological disorders of childhood and adulthood. They will be exposed to different explanations of and ways of understanding mental disorders.

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.

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.

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			
AFE3231	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
AFE3232	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

EQUIVALENTS FOR CERTIFICATES AND DIPLOMAS

CERTIFICATE IN ACCOUNTING AND AUDITING

Old curriculum		New curriculum	
Code	Module	Code	Module
	First semester		
ABB2111	Mathematics	CABS1300	Basic Business Mathematics
UCG211	English for General Communication	LCEC1311	English Communication for Certificate
AGE111	Government Accounting	CAGE1311	Government Accounting A
AGU111	Government Auditing	CAGA1311	Government Auditing A
AFE1111	Financial Accounting	CAFE1311	Introduction to Financial Accounting A
	Second semester		
ABB2112	Mathematics	CABS1300	Basic Business Mathematics
		UCLC3409	Computer Literacy
		UCSI3429	Contemporary Social Issues
AGE111	Government Accounting	CAGE1312	Government Accounting B
AGU111	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
	Year 1		
	First semester		
ABB2111	Business Mathematics and Statistics	CABM2411	Business Mathematics
UCG211	English for General Communication	ULEG2310	English for General Communication
AFE2111	Financial Accounting I	CABF2411	Basic Financial Accounting A
AGE211	Government Accounting I		
AGU211	Government Auditing I	CAGA2411	Government Auditing A
APE2111	Introduction to Public Finance		
	Second semester		
UCG211	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
AGE211	Government Accounting I		
AGU211	Government Auditing I	CAGA2412	Government Auditing B
ALG2112	Legal Aspects of Gov. Acc. & Audit.		
EPA2112	Principles of Economic		
	Year 2		
	First semester		
AGU223	Government Auditing II	CAGU2531	Auditing 1A
		CEMI2571	Basic Micro Economics
ACI2232	Current Issues in Govern Accounting		
ACG223	Current Issues in Govern Auditing		
AFI2231	Fraud and Investigations		
AFE2232	Financial Acc II	CAFE2511	Fundamentals of Accounting A
APM223	Public Financial Management	CAPF2511	Public Finance A
ATN2231	Taxation I/II	CATP2531	Taxation 1A
	Second semester		
		CAGU2532	Auditing 1B
		CEMA2572	Basic Macro Economics
		CAFE2512	Fundamentals of Accounting B
		CAPF2512	Public Finance B

APG223	Public Sector and Govern	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
	Second semester
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
	First semester		
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
	Second semester		
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
Year 1	First semester
CACL2631	Commercial Law A
ULEG2310	English for General Communication
CABF2411	Basic Financial Accounting A
CATN2411	Taxation
	Total
	Second semester
UCLC3409	Computer Literacy
UCSI3429	Contemporary Social Issues
ULEG2310	English for General Communication
CABF2412	Basic Financial Accounting B
CAPP2412	Principles of Management
	Total
	Total year
Year 2	First semester
CAGU2531	Auditing 1A
CEM2571	Basic Microeconomics
CAFE2511	Fundamentals of Accounting A
CAFM2531	Functional Management
CATP2531	Taxation Practices 1A

	Second semester
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
	First semester
CACT2631	Customs Tax Issues
CAAI2631	Auditing and Investigation A
CAFE2631	Financial Accounting 1A
CAPS2631	Public Sector Financial Management
CAAV2631	VAT A
	Second semester
CAAI2632	Auditing and Investigation B
CAFE2632	Financial Accounting 1B
CATA2632	International Trade Transactions
CAAV2632	VAT B

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 TH 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

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	
Year 1 Semester 1:		
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
Year 1 Semester 2:		
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
Year 2 Semester 1:		
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
Year 2 Semester 2:		
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. ADMIN [12 BPAN]		
Year 1 Semester 1:		
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
Year 1 Semester 2:		
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
Year 2 Semester 1:		
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
Year 2 Semester 2:		
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
Year 3 Semester 1:		
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
Year 3 Semester 2:		
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
Year 4 Semester 1:		
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
Year 4 Semester 2:		
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

FACULTY PROSPECTUS 2007

**FACULTY
OF
ECONOMICS
AND
MANAGEMENT
SCIENCE**



THE UNIVERSITY OF NAMIBIA

OLD CURRICULUM (2003-2007)

A. REGULATIONS

These regulations should be read in conjunction with the General Information and Regulations Yearbook.

COURSES OF STUDY

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

1.	Certificate in Taxation and Management	(12CMAT)
2.	Certificate in Accounting and Taxation	(12CAAU)
3.	Diploma in Public Sector Accounting	(12PDIA)
4.	Diploma in Local Government Studies	(12DLGS)
5.	Postgraduate Diploma in Public Sector Accounting	(12DPASA)
6.	Bachelor of Administration B.Admin	(12BPAN)
7.	Bachelor of Commerce B.Com.	(12BCMM)
8.	Bachelor of Economics B.Econ.	(12BECN)
9.	Bachelor of Business Administration B.B.A.	(12BBAD)
10.	Master of Arts (Political Studies) M.A. (Pol. Studies)	(12MPST)
11.	Master of Public Administration M.Admin.	(12MPAN)
12.	Master of Science in Accounting & Finance	(12MSAF)
13.	Master of Science in Economics	(12MSEC)
14.	Master of Arts: Security and Strategic Studies	(12MSSS)
15.	P.H.D. Public Administration	(12DPAN)
16.	P.H.D. Political Studies	(12DPST)

B. DIPLOMA IN LOCAL GOVERNMENT STUDIES (12DLGS)

OVERALL PURPOSE:

The aims of the Diploma in Local Government programme are to:

- Provide overall support to decentralization and democratization – particularly at the level of the local state – in Namibia;
- Support local authorities' capacity building in a focused manner by offering a dedicated and demand-oriented academic programme;
- 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;
- Gain experience from alternative teaching and learning methods by utilizing e-Learning applications where possible;
- Establish focused and mutually beneficial working relations between the University of Tampere (UTA) and UNAM in the provision of academic education in the area of local government studies; and
- Utilize the experiences and expertise of the School of Public Management and the Department of Local Government Studies of the UTA in providing education that contributes to the long-term consolidation of local government.

B.1. ADMISSION REQUIREMENTS

To register for the Diploma in Local Government, 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 with grade D.

A candidate should obtain a minimum of 22 points on the UNAM Evaluation Point Scale to be admitted. However, if a minimum of 22 points is obtained, it does not necessarily ensure and/or guarantee admission. Entrance is based on availability of places and awarded on the basis of 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 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.

B.2. DURATION OF STUDY

The Diploma in Local Government cannot be obtained in less than two years. The Diploma must be completed within three years of fulltime registration. **Students will follow the programmes in effect at the time of their most recent date of admission, transfer or readmission. The Faculty reserves the right to amend the curriculum at any time for academic and professional reasons.**

B.3. FURTHER STUDIES POSSIBILITIES:

A student who has completed a Diploma in Local Government will be exempted from all first year courses offered in any degree programme in the Faculty of Economics and Management Science except for Business Mathematics and English. A student who only completed first year of the Diploma will not be granted any credit/exemption in any degree programme in the Faculty of Economics and Management Science.

B.4. CURRICULUM

The curriculum for the Diploma in Local Government Studies consists of TWENTY FOUR courses:

TWELVE (12) courses must be offered on the first-year level

TWELVE (12) courses must be offered on the second-year level

Year 1

Semester One		Semester Two	
UCG2110	English for General Communication	UCG2110	English for General Communication
PLG2111	Introduction to Local Government	PMG2112	Managing Local Government Institutions
EPG2111	Principles of Economics for Local Government Practitioners	PGF2112	Local Government Finance and Budgeting
ABN2111	Basic Numeracy and Statistics	PGA2112	Local Government Accounting 1
UCC3109	Computer Literacy	PRG2112	Basics of Research in Local Government
PLD2111	Local Democracy and Citizen Participation	PSG2112	Local Government Systems in Namibia

Contact hours: 672

Year 2

Semester One		Semester Two	
PLF2231	Legal Framework of Local Government in Namibia	PSM2232	Local Government Strategic Management
PSP2231	Service Provision, Ethics and Resource Control	PMM2232	Project Development and Management

PPF2231	Local Government Policy Formulation and Evaluation	PMS2232	Management Support Systems and Information Networks
PGA2231	Local Government Accounting II	PLA2232	Local Sustainable Development
PHM2231	Human Resources Management at Local Government Level	PLD2232	Local Government Auditing Theory and Practice
PEG2231	Basics of Local e-Government and Knowledge Management	PCP2232	City Planning and Infrastructure Issues

Contact hours: 672

TOTAL CONTACT HOURS: 1344

B.5 EXAMINATION REGULATIONS

For detailed examination, promotions 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.

B.6 ACADEMIC ADVANCEMENT RULES

B.6.1 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:

- 5 courses by the end of the **FIRST YEAR**
- 11 courses at the end of the **SECOND 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.6.2 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 high level. In all cases prerequisites for courses have to be passed before a student can proceed to register for courses that requires a prerequisite.

- 9 courses out of the 12 courses prescribed for Year 1
- 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%.

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.

C. BACHELOR OF ACCOUNTING (B.ACC.) [12BACC] (full-time)

The **BACHELOR OF ACCOUNTING** degree is a Full Time programme offered in two batches: **DAY and EVENING**.

The BAcc Degree is a single major programme, which seeks to provide academic foundation for students intending to pursue careers 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 competencies is embodied in the courses 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 daytime 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.

C.1 ADMISSION REQUIREMENTS

To register for the Bachelor of Accounting 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 (English as a Second Language) grade C or better, or a grade D or better at IGCSE (English First Language) level.

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.

C.2. DURATION OF STUDY

The Bachelor of Accounting degree cannot be obtained in less than FOUR years. The degree must be completed within SIX YEARS of full and part-time registration. **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.**

C.3. CURRICULUM

The curriculum for the B.Acc degree consists of THIRTY EIGHT (38) courses Please note that the 39th 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.

Year 1

Semester 1	Semester 2
UCE311 9 English Communication and Study Skills	UCA3119 English for Academic Purposes
MPP3111 Principles of Management	BCM3112 Business Mathematics
UCC3109 Computer Literacy	AFE3112 Fundamentals of Accounting
BCM3111 Business Mathematics	EIE3112 Introduction to Economics
	UCI3109 Contemporary Social Issues
	PIG3112 Introduction to Government Studies

Contact hours: 448

Year 2

Semester one	Semester Two
AFE3231 Financial Accounting I	AFE3232 Financial Accounting I
ACL3231 Commercial Law I	ACL3232 Commercial Law II
ABA3231 Business Statistics	ABA3232 Business Statistics
EIM3231 Micro Economics	AAM3232 Management Accounting I

EAM3231 Macro Economics	AIS3202 Accounting Information Systems
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Contact hours: 532

Year 3

Semester One		Semester Two	
AFE3351 Financial Accounting II	ATP3351 Tax Law and Practice I	AFE3352 Financial Accounting II	ATP3352 Tax Law and Practice II
AUA3351 Auditing I	AAM3351 Management Accounting II	AUA3352 Auditing I	ACA3302 Computerised Accounting
ACP3351 Company Law & Practice		ABR3302 Business Research and Report Writing	

Contact hours: 504

Year 4

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

Contact hours: 448

A student may register for a maximum of THIRTEEN (13) courses during a particular academic year. Courses that are repeated and those followed for non-degree purposes are included in the allowable maximum of thirteen courses.

TOTAL CONTACT HOURS: 1932

C.4 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.

Course/s

Pre-requisites

Year 1

UCE 3119 English Communication and Study Skills	UCE3119 English Communication and Study Skills
UCA3119 English for Academic Purposes	
UCC3109 Computer Literacy	
UCI 3109 Contemporary Social Issues	
BCM3111/2 Business Mathematics	
AFA3112 Fundamentals of Accounting	
EIE3112 Introduction to Economics	
MPP3111 Principles of Management	
PIG3112 Introduction to Government Studies	

Year 2

AFE 3231/2 Financial Accounting I	AFE 3112 Fundamentals of Accounting
ACL 3231 Commercial Law I	
ABA 3231/2 Business Statistics I	BCM3111/2 Business Mathematics
EIM 3231 Micro Economics	EIE 3112 Introduction to Economics
EAM 3231 Macro Economics	EIE 3112 Introduction to Economics
AAM 3232 Management Accounting I	AFA3112 Fundamentals of Accounting
ACL 3232 Commercial Law II	

AIS 3202 Accounting Information Systems	AFA3112 Fundamentals of Accounting
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Year 3

AFE 3351/2 Financial Accounting II ATP 3351 Tax Law and Practice I AAM 3351 Management Accounting II AUA 3351/2 Auditing I ACP 3351 Company Law & Practice ATP 3352 Tax Law and Practice II ACA 3302 Computerised Accounting ABR 3302 Business Research and Report Writing	AFA 3231/2 Financial Accounting I AMA 3222 Management Accounting I AFA3231/2 Financial Accounting I/II ACL3231/2 Commercial Law I & II
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Year 4

AFE 3471/2 Financial Accounting III AUA 3471/2 Auditing II ABF 3471 Business Finance ACT 3471 Comparative Taxation AMF 3472 Financial Management AAM 3472 Management Accounting III	AFE 3351/2 Financial Accounting II AUA 3351/2 Auditing I AFA3351/2 ATP3351/2 AFA3351/2 AAM3351 Management Accounting II
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C.5 EXAMINATION REGULATIONS

For detailed examination, promotions 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.

C.6 ACADEMIC ADVANCEMENT RULES

C.6.1 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.

C.6.2 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.

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.

D. BACHELOR OF (PUBLIC) ADMINISTRATION (B.Admin.) [12BPAN]

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 organisations. This objective is sought through the development of knowledge and skills of three types: (a) conceptual, (b) human, (c) technical/operational.

D.1 ADMISSION REQUIREMENTS

To register for the Bachelor of Administration 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 (English as a Second Language) grade C or better, or a grade D or better at IGCSE (English First Language) level.

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 entry examination 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.

D.2. DURATION OF STUDY

The Bachelor of Administration degree cannot be obtained in less than FOUR years. **A candidate holding a three- year diploma in Public Administration or in any related field from the Polytechnic of Namibia or any other recognized institution may be allowed to complete the degree in two years and may be exempted from first year courses as determined by the department except for Business Mathematics (BCM3111/2) and English Communication and Study Skills (UCE/A3119).** The degree must be completed within SIX YEARS of full-time registration. **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.**

D.3. 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

Semester 1
Year 1

Semester 2

UCE3119	English Communication and Study Skills	UCA3119	English for Academic Purposes
MPP3111	Principles of Management	BCM3112	Business Mathematics I

UCC3109 Computer Literacy	AFE3112 Fundamentals of Accounting
BCM3111 Business Mathematics I	EIE3112 Introduction to Economics
	UCI3109 Contemporary Social Issues
	PIG3112 Introduction to Government Studies

Contact hours: 448

Year 2

Semester1		Semester 2	
PSE3231 Public Sector Accounting	PLR3231 Regional and Local Government	PSE3232 Public Sector Accounting	PLR3232 Regional and Local Government
MBO3231 Organisation Behaviour	PNP3231 Namibian Politics	MBO3232 Organization Behavior	PCP3232 Contemporary African Politics
PSR3231 Introduction to Social Science Research		PPP3232 African Political Philosophy	

Contact hours: 560

Year 3

Semester 1		Semester2	
MHM3351 Human Resource Management	PFP3351 Public Finance	MHM3352 Human Resource Management	PPE3352 Public Enterprise Management
PPP3351 Public Policy	PSA3351 The State in Africa	PPP3352 Public Policy	PPI3352 International Political Economy
PIR3351 International Relations		PPW3352 Western Political Philosophy	

Contact hours: 560

Year 4

Semester 1		Semester 2	
PLA3471 Administrative Law	PSS3471 Political Economy of Southern Africa	PMD3472 Development management	PMS3472 Strategic Public Management
MMI3471 Management Information System		PCP3472 Comparative Politics	PMM3472 Municipal Management
PMR3471 Research Methodology		Elective	

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

Total contact hours: 1960

D.4 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.

Course/s	Pre-requisite/s
Year 1	
UCE 3119 English Communication and Study Skills UCA3119 English for Academic Purposes UCC3109 Computer Literacy UCI 3109 Contemporary Social Issues BCM3111/2 Business Mathematics AFA3112 Fundamentals of Accounting EIE3112 Introduction to Economics MPP3112 Principles of Management PIG3112 Introduction to Government Studies	UCE3119 English Communication and Study Skills

Course/s	Prerequisite/s
Year 2	
PSE3231/2 Public Sector Accounting ABA 3231 Business Statistics PLR3231/2 Regional and Local Government MBO3231 Organisation Behaviour PNP3231 Namibian Politics PBO3232 Organizational Behaviour PCP3232 Contemporary African Politics PPP 3232 African Political Philosophy PSR3231 Introduction to Social Science Research	AFA 3112 Fundamentals of Accounting and PIG3112 Introduction to Government Studies BCM3111 Business Mathematics PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG 3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies

Course/s	Prerequisite/s
Year 3	
PPP3351/2 Public Policy MHM3351/2 Human Resource Management FPF3351 Public Finance PSA3351 The State in Africa PPE3352 Public Enterprise Management PII3352 International Political Economy PIR3351 International Relations PPW3352 Western Political Philosophy	PIG3112 Introduction to Government Studies MPP3112 Principles of Management PSE3231/2 Public Sector Accounting PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3121 Introduction to Government Studies

Course/s	Prerequisite/s
Year 4	
PLA3471 Administrative Law PMD3472 Development Management PSS3471 Political Economy of Southern Africa MMI3471 Management Information System PMS3472 Strategic Public Management PCP3472 Comparative Politics PMR3471 Research Methods PVB3471 Electoral Systems and Voting Behavior PPG3472 Politics of Gender PPC3471 Comparative Public Management PDR3472 Conflict and Dispute Resolution PMM3472 Municipal Management	PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies BCM3111/2 Business Mathematics and ABA3231 Business Statistics PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies PIG3112 Introduction to Government Studies

D.5 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 of continuous assessment takes. Examinations will be administered at the end of each semester.

D.6 ACADEMIC ADVANCEMENT RULES

D.6.1 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.

D.6.2 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.

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.

E. BACHELOR OF BUSINESS ADMINISTRATION (B.B.A.) [12 BBAD] (Full-time)

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.

E.1. ADMISSION REQUIREMENTS

To register for the Bachelor of Business Administration 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 (English as a Second Language) grade C or better, or a grade D or better at IGCSE (English First Language) level.

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.

E.2. DURATION OF STUDY

The Bachelor of Business Administration 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 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 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.**

E.3 CURRICULUM

Year 1

Semester 1		Semester 2	
UCE3119	English Communication and Study Skills	UCA3119	English for Academic Purposes
MPP3111	Principles of Management	AFE3112	Fundamentals of Accounting
UCC3109	Computer Literacy	EIE3112	Introduction to Economics
BCM3111	Business Mathematics	BCM3112	Business Mathematics
		UCI3109	Contemporary Social Issues
		PIG3112	Introduction to Government Studies

Contact hours: 448

Year 2

Semester 1		Semester 2	
AFE3231	Financial Accounting I	AFE3232	Financial Accounting I
ACL3231	Commercial Law I	ACL3232	Commercial Law II
ABA3231	Business Statistics	ABA3232	Business Statistics
EIM3231	Micro Economics	EIM3232	Micro Economics
MBO3231	Organizational Behaviour	MBO3232	Organizational Behaviour

Contact hours: 560

Year 3

Students must take all the core courses and the courses listed under their area of specialization

Semester 1		Semester 2	
EMU3351	Monetary Economics	EFE3352	Financial Economics
MMO3351	Operations Management	MMO3352	Operations Management
MME3351	Macro Economics for Business	MME3352	Macro Economics for Business

Specialisation I	ABR3302 Business Research and Report Writings Specialisation II
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Contact hours: 476

Students must offer listed courses from their intended area of specialisation among the courses below. **Students taking Banking and Finance should offer all four courses listed under Banking and Finance and Operations Management (MMO3351) only, and do not have to offer Operations Management (MMO3352)**

(1) HUMAN RESOURCES MANAGEMENT

MHM3351 Human Resources Management I
MHM3352 Human Resources Management II

(2) MARKETING MANAGEMENT

MSM3351 Strategic Marketing I
MSM3352 Strategic Marketing II

(3) ENTREPRENEURSHIP

MRE3351 Entrepreneurship I
MRE3352 Entrepreneurship II

(4) BANKING AND FINANCE

AFE3351 Financial Accounting II
AFE 3352 Financial Accounting II
ATP3351 Tax Law and Practice
ATP3352 Tax Law and Practice

YEAR 4

FOURTH -YEAR STUDENTS IN 2003 WILL NOT SPECIALIZE.

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

Contact hours: 560

Total Contact Hours: 2044

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

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.

E.4 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.

Course/s	Pre-requisites
Year 1	
UCE 3119 English and Study Skills UCA3119 English for Academic Purposes UCC3109 Computer Literacy UCI 3109 Contemporary Social Issues BCM3111/2 Business Mathematics AFE3112 Fundamentals of Accounting EIE3112 Introduction to Economics MPP3111 Principles of Management PIG3112 Introduction to Government Studies	UCE3119 English Communication and Study Skills

Courses/s	Prerequisite/s
Year 2	
AFE 3231/2 Financial Accounting I ACL 3231 Commercial Law I ABA 3231/2 Business Statistics I EIM 3231/2 Micro Economics ACL 3232 Commercial Law II MBO3231/2 Organizational Behaviour	AFE 3112 Fundamentals of Accounting BCM3111/2 Business Mathematics EIE 3112 Introduction to Economics MPP3111 Principles of Management

Course/s	Prerequisite/s
Year 3	
MHM3351/2 Human Resource Management MMO3351/2 Operations Management MME3351/2 Macro Economics for Business MSM3351/2 Strategic Marketing ABR 3302 Business Research and Report Writing MRE3351/2 Entrepreneurship	MBO3231/2 Organizational Behaviour BCM3111/2 Business Mathematics EIE3112 Introduction to Economics MBO3231/2 Organization Behaviour MBO3231/2 Organization Behaviour

Course/s	Prerequisite/s
Year 4	
MRE3471/2 Entrepreneurship MST3471/2 Strategic Management ABF 3471 Business Finance AFM 3472 Financial Management	MRE3351/2 Entrepreneurship MOB3231/2 Organization Behaviour MOM3351 Operations Management MOM3351 Operations Management

MMI3471 Management Information System	ABR3302 Business Research and Report Writing
MHM3471/2 Human Resources Management	MHM3351/2 Human Resources Management
MPD3472 Property and Development Finance	
MMF3471 Financial Markets	

E.5 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.

E.6 ACADEMIC ADVANCEMENT RULES

E.6.1 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.

E.6.2 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.

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**.

F. BACHELOR OF ECONOMICS (B.ECON.) [12 BECN]

F.1. 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 (English as a Second Language) grade C or better, or a grade D or better at IGCSE (English First Language) level.

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.

F.2. 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.**

F.3 CURRICULUM

The curriculum for the B.ECON. degree consists of **THIRTY THREE (33)** courses

TEN (10) courses must be offered on the first-year level

NINE (9) courses must be offered on the second-year level

EIGHT (8) courses must be offered on the third-year level

SIX (6) courses must be offered on the fourth-year level

Year 1

Semester 1		Semester 2	
UCE3119	English Communication and Study Skills	UCA3119	English for Academic Purposes
MPP3111	Principles of Management	AFE3112	Fundamentals of Accounting
UCC3109	Computer Literacy	EIE3112	Introduction to Economics
BCM3111	Business Mathematics I	BCM3112	Business Mathematics
		UCI3109	Contemporary Social Issues
		PIG3111	Introduction to Government Studies

Contact hours: 448

Year 2

Semester 1		Semester 2	
EEM3231	Mathematics for Economist	EEM3232	Mathematics for Economist
EIM3231	Micro Economics	EIM3232	Micro Economics
ABA3231	Business Statistics	ABA3232	Business Statistics
EAM3231	Macro Economics	EAM3232	Macro Economics
EVU3231	Advanced Computer Literacy		

Contact hours: 504

Year 3

Semester 1		Semester 2	
ETM3351	Econometrics	ETM3352	Econometrics
EUP3351	Public Economics	EDE3352	Development Economics
EIT3351	International Trade	EIF3352	International Finance
EMU3351	Monetary Economics	EFE3352	Financial Economics

Contact hours: 448

Year 4

Semester 1		Semester 2	
PMR3471	Research Methods	ENE3472	Namibian Economy
EPT3471	Economic Theory & Policy	EPT3472	Economic Theory & Policy
Elective		Elective	

Contact hours: 336

Total Contact Hours: 1736

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.

ERG3471	Regional Economics	ERG3472	Seminar in Regional Economics
EEA3471	Agricultural Economics	EEA3472	Seminar in Agricultural Economics
EER3471	Environmental Economics	EER3472	Seminar in Environmental Economics
PMD3401	Project Development and Management	EPM3472	Seminar in Project Management and Planning
EEH3471	Health Economics	EHE3472	Seminar in Health Economics
EET3471	Transport Economics	EET3472	Seminar in Transport Economics
EEU3471	Urban Economics	EEU3472	Seminar in Urban Economics

F.4 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 1

Course/s	Pre-requisites
UCE 3119	English Communication and Study Skills
UCA3119	English for Academic Purposes
UCC3109	Computer Literacy
UCI 3109	Contemporary Social Issues
BCM3111/2	Business Mathematics
AFE3112	Fundamentals of Accounting
EIE3112	Introduction to Economics
MPP3111	Principles of Management
PIG3112	Introduction to Government Studies

Year 2

Course/s	Pre-requisites
EEM3231/2	Mathematics for Economists
EIM3231/2	Micro Economics
ABA3231/2	Business Statistics
EAM3231/2	Macro Economics
EVU3231	Advanced Computer Literacy
BCM3111/2	Business Mathematics
EIE 3112	Introduction to Economics
BCM3111/2	Business Mathematics
EIE3112	Introduction to Economics

Year 3

Course/s	Pre-requisites
ETM3351	Econometrics
EUP3351	Public Economics
EEM3231/2	Maths for Economists
For all other courses the prerequisites are:	
EIM3231/2	Micro Economics

EIT3351 International Trade EDE3352 Development Economics EIF3352 International Finance EMU3351 Monetary Economics EFE3352 Financial Economics	EAM3231/2 Macro Economics
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Year 4

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

F.5 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.

F.6 ACADEMIC ADVANCEMENT RULES

F.6.1 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.

F.6.2 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 course at 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.

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.

G. BACHELOR OF COMMERCE (B.COM) [12 BCMM]

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)

G.1. ADMISSION REQUIREMENTS

To register for the Bachelor of Business Administration 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 (English as a Second Language) grade C or better, or a grade D or better at IGCSE (English First Language) level.

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.

G.2. DURATION OF STUDY

The Bachelor of Commerce 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.**

G.3 CURRICULUM

Year 1

Semester 1		Semester 2	
UCE311 9	English Communication and Study Skills	UCA3119	English for Academic Purposes
MPP3111	Principles of Management	AFE3112	Fundamentals of Accounting
UCC3101	Computer Literacy	EIE3112	Introduction to Economics
BCM3111	Business Mathematics I	BCM3112	Business Mathematics

	UCI3109 Contemporary Social Issues PIG3111 Introduction to Government Studies
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Contact hours: 448

NB: Please note that students from other faculties wanting to major in courses offered by the Faculty of Economics and Management Science should only take courses listed under the Bachelor of Commerce Programme within the given year.

Year 2

Semester 1	Semester 2
Elective Elective Elective Elective Elective	Elective Elective Elective Elective Elective

Contact hours: 504

Students should take all the courses listed below depending on their intended field of specialisation as indicated under options offered in the B. Comm 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 10 Electives)

B.COMM. PUBLIC MANAGEMENT AND ECONOMICS (Students must offer 10 Electives)

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

(1) BUSINESS MANAGEMENT

MBO3231 Organizational Behaviour

MBO3232 Organizational

ABA3231 Business Statistics

ABA3232 Business Statistics

ACL3231 Commercial Law I

(2) ACCOUNTING

AFE3231 Financial Accounting I

AFE3232 Financial Accounting I

ABA3231 Business Statistics

AAM3232 Management Accounting I

AIS3202 Accounting Information System

(4) PUBLIC MANAGEMENT

PSE3231 Public Sector Accounting

PSE3232 Public Sector Accounting

PLR3231 Regional and Local Government

PLR3232 Regional and Local Government

ABA3231 Business Statistics

(3) ECONOMICS

EEM3231 Maths for Economist

EIM3231 Micro Economics

EIM3232 Micro Economics

EAM3231 Macro Economics

EAM3232 Macro Economics

(5) INDUSTRIAL PSYCHOLOGY

PSG3111 Foundations of Psychology
PSG3112 Social Psychology
PSG3311 Psychopathology

Year 3

Elective Elective Elective Elective Elective Elective	Elective Elective Elective Elective Elective
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Contact hours: 420

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. Comm programme.

B.COMM. BUSINESS MANAGEMENT AND INDUSTRIAL PSYCHOLOGY (Students must offer 11 electives)

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

B.COMM. ACCOUNTING AND ECONOMICS (Students must offer 10 Electives)

B.COMM. PUBLIC MANAGEMENT AND ECONOMICS (Students must offer 10 Electives)

B.COMM. PUBLIC MANAGEMENT AND INDUSTRIAL PSYCHOLOGY (Students must offer 11 Electives)

(1) BUSINESS MANAGEMENT

MHM3351 Human Resource Management I

MHM3352 Human Resource Management II

MSM3351 Strategic Marketing I

MSM3352 Strategic Marketing II

MMO3351 Operations Management

(2) ACCOUNTING

AFE3351 Financial Accounting II

AFE3352 Financial Accounting II

AAM3351 Management Accounting II

ABR3302 Business Research and Report Writing

ACA3302 Computerised Accounting

(3) ECONOMICS

EUP3351 Public Economics

EIT3351 International Trade

EMU3351 Monetary Economics

EDE3352 Development Economics

EIF3352 International Finance

(4) PUBLIC MANAGEMENT

MHM3351 Human Resources Management I

MHM3352 Human Resources Management II

PFP3351 Public Finance

PPP3351 Public Policy

PPP3352 Public Policy

(5) INDUSTRIAL PSYCHOLOGY

PSI3211	Psychology of Work and Labour Relations
PSI3231	Organizational/ Personnel Psychology
PSI3311	Consumer Psychology
PSG3352	Therapeutic Psychology
PSG3372	Advanced Psychopathology
PSG3372	Research Methodology and Methods

Year 4

Elective Elective Elective Elective Elective	Elective Elective Elective Elective Elective
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Contact hours: 420

Total Contact Hours: 1792

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. Comm 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)

(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(**PSG3111**) and in Social Psychology(**PSG3112**)
- a pass of at least **four other Psychology modules** in the third year.

Students must take the following courses:

PSG3410 Advanced Research Methodology and Methods

PSI3410 Advanced Organisational Psychology

PSG3430 Developmental Psychology of Adulthood and Old Age

G.4 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.

Year 1

Course/s	Pre-requisites
UCE 3119	English Communication and Study Skills
UCA3119	English for Academic Purposes
UCC3101	Computer Literacy
UCI 3101	Contemporary Social Issues
BCM3111	Business Mathematics
BCM3112	Business Mathematics
AFE3112	Fundamentals of Accounting
EIE3112	Introduction to Economics
MPP3111	Principles of Management
PGP3112	Introduction to Government Studies

Year 2

AFE 3231/2	Financial Accounting I	AFE 3112	Fundamentals of Accounting
ACL 3231	Commercial Law		
ABS 3231/2	Business Statistics I	BCM3111/2	Business Mathematics
EIM 3231/2	Micro Economics	EIE 3112	Introduction to Economics
EAM3231/2	Macro Economics	EIE3112	Introduction to Economics
MBO3231/2	Organizational Behaviour	MPM3111	Principles of Management
EEM3231/2	Maths for Economist	BCM3111	Business Mathematics
AAM3232	Management Accounting I	AFE3112	Fundamentals of Accounting
AIS3202	Accounting Information System	AFE3112	Fundamentals of Accounting
PLR3231/2	Regional and Local Government	PGP3112	Introduction to Government Studies
PSE3231/2	Public Sector Accounting	AFE3112	Fundamentals of Accounting

Year 3

MHM3301/2	Human Resource Management	MPP3111	Principles of Management
EUP3351	Public Economics	See B Econ	
EIT3351	International Trade	See B Econ	
MSM3351/2	Strategic Marketing	MPP3111	Principles of Management
EMU3351	Monetary Economics	See B Econ	
EDE3352	Development Economics	See B Econ	
EIF3352	International Finance	See B Econ	
AFE3351/2	Financial Accounting II	AFE3231/2	Financial Accounting I
AAM3351	Management Accounting II	AAM3232	Management Accounting I
ACA3302	Computerised Accounting		
ABR 3302	Business Research and Report Writing		
PPP3351/2	Public Policy	PGP3112	Introduction to Government Studies

PPF3351	Public Finance	PGP3112	Introduction to Government Studies
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Year 4

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

G.5 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.

G.6 ACADEMIC ADVANCEMENT RULES

G.6.1 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.

G.6.2 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 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** of the 10 courses prescribed for Year 1
- **7 courses** out of the 10 courses prescribed for Year 2
- **7 modules** out of the 10 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%**.

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.

H. POST GRADUATE PROGRAMMES

H.1	MASTER OF ARTS (M.A. Political Studies)
H.2	MASTER OF PUBLIC ADMINISTRATION (M.Admin.)
H.3	MASTER OF SCIENCE ACCOUNTING AND FINANCE
H.4	MASTER OF SCIENCE ECONOMICS
H.5	MASTER OF ARTS: SECURITY & STRATEGIC ISSUES
H.6	PHD PUB ADMIN & POL STUDIES

See the General Information and Regulations Yearbook for information regarding admission to study; definition of terms [dissertation; thesis and mini thesis]; renewal of entry; duration of study; requirements for obtaining Master's degrees; examination; thesis/mini theses; conferment of degree; publication of the thesis/mini theses and degree with distinction.

For further information see I.9.5 of this prospectus.

I. SYLLABI

I.1. ENGLISH COMMUNICATION AND STUDY SKILLS UCE/A3119

FIRST YEAR COURSES

English Communication and Study Skills UCE3119

Equivalent: CSS0101/2

Introduction to General English and Academic Communication.

- Language functions (Language use in various context)
- Basic reading; skimming and scanning
- Writing sentences and paragraphs
- Listening and taking short notes
- General speaking
- Library information skills
- Basic concepts of language usage
- Dictionary skills
- Vocabulary development

English for Academic Purposes UCA3119

Equivalent: CSS0103

Introduction and Application of Communication Skills in English

- Developing reading skills
- Writing coherent paragraphs
- Interpretation and explanation of graphics in writing
- Listening to lecturers and taking notes
- Giving presentations on general topics

I.2. COMPUTER LITERACY UCC3109

UNAM CORE

Computer Literacy UCC3101

2 Lectures per week

15 weeks

Integers, common fractions, decimal fractions, powers, scientific notation, ratio and rate, percentages, base numbers including binary numbers, arithmetic and geometric progressions.

I.3. CONTEMPORARY SOCIAL ISSUES UCI3109

UNAM CORE

Contemporary Social Issues UCI3101

2 Lectures per week

15 Weeks

I.4. COURSES FROM OTHER FACULTIES

I.4.1. INDUSTRIAL PSYCHOLOGY

PSG3111 Foundations of Psychology

This module will introduce students to the major themes of Psychology as a discipline. Furthermore, major areas of psychology such as cognition, emotion and motivation will be covered.

PSG3132 Social Psychology

This module will introduce students to the social basis of behaviour in a multi-cultural society. Students will become familiar with the following: group processes & dynamics, social categorization, concepts of socialization, conflict and conflict management.

PSI3211 Psychology of Work and Labour Relations

Students will become familiar with the psychological meaning of work especially as this pertains to employment/unemployment, work and time, work and stress, work motivation, job attitudes and satisfaction, and the psychological impact of new technologies. In addition, students will learn about the processes and issues of labour relations such as cooperation and conflict between work parties, collective bargaining, negotiation and dispute resolution.

PSI3241 Organisational/Personnel Psychology

Students will gain a basic understanding of the approaches in organisational and personnel psychology. Specific subjects will include leadership theories, interactive behaviour and conflicts, communication, decision-making and processes of human resources development such as job analysis, job description, recruitment and selection.

PSI3311 Consumer Psychology

This module will introduce students to the results of consumer research, specifically consumer behaviour, consumer needs and motivation, consumer perception and attitudes, consumer decision making in the context of the social environment. These contents will be taught against the background of various psychological approaches to personality and human behaviour. The ethics of consumer behaviour and consumer psychology will be considered.

PSG32523212 Research Methodology and Methods

Students will be familiarised with different research traditions, and with basic research criteria i.e. validity, reliability, norms and objectivity. Basic statistical procedures and techniques which will include inferential statistics and hypothesis testing will be introduced.

PSG3211 Developmental Psychology of Adulthood

This paper will serve to familiarize 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.

PSG3410 Advanced Research Methodology and Methods

Students will learn how to conceptualize a research project and will develop the skills which 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.

PSI3440 Advanced Personnel Psychology

Students will deal intensively with major aspects of organisational psychology such as interactive behaviour and conflicts within organisational cultures, organization theories and organisation development.

I.5 DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION

FIRST YEAR MODULE

I.5.1 FUNDAMENTALS OF ACCOUNTING AFE3112

Equivalent: APA0101/2/3

4 lecture hours per week for 14 weeks

1 X 2-hour examination paper

Course Description: This course introduces the basic accounting principles and procedures, including the need for accounting in business and its relevance to society, accounting principles, concepts and conventions, recording transactions in the general and special journals, posting of journals to the general and other ledgers and extraction of a trial balance, preparation of financial statements with adjustments and worksheets for a sole proprietor, rectification of errors, non-current assets and depreciation, valuation of inventory and compiling a bank reconciliation statement. Other topics include owner's equity and the form of enterprise, compiling financial statements from incomplete records and income and expenditure accounts for non-profit making entities. Other topics include owner's equity and the form of enterprise, compiling financial statements from incomplete records and income and expenditure accounts for non-profit making entities.

SECOND YEAR MODULES

I.5.2 FINANCIAL ACCOUNTING

FINANCIAL ACCOUNTING I AFE3231

Equivalent: AF A3201/2

4 Lecture hours per week for 14 weeks

1 X 2-hour examination paper.

Course Description: This course introduces the forms of enterprises and specialised topics in accounting. Topics include: detailed partnership accounts, close corporations, income and expenditure accounts for non-profit making entities, manufacturing accounts, hire purchase transactions, investments and investment accounts, insolvency accounts for individuals and partnerships, constructing financial statements from incomplete records, department accounts, joint ventures, and consignment accounts, and branch accounts.

FINANCIAL ACCOUNTING I AFE3232

Equivalent: AFa3203

4 Lecture hours per week for 14 weeks

1 X two-hour examination paper

Course description: This course deals with annual financial statements of companies. Topics include: Company accounts - overview of financial reporting for companies AC000 and AC100, accounting for share transactions including dividends, bonus share issues and share capital reduction and redemptions, accounting for debenture transactions including sinking funds and redemptions, 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 directors' report content and format.

THIRD YEAR MODULES

FINANCIAL ACCOUNTING II AFE 3351

Equivalent: AF A3301/2

4 Lecture hours a week for 14 weeks

1 X 3 hour examination paper

Course Description: This course deals with the Generally Accepted Accounting Principles (GAAP). Topics include: valuation and presentation of inventories in the context of historical cost accounting AC108, depreciation and depletion accounting AC106 and AC114, fixed assets movement schedule, cash flow information AC118, and earnings per share information AC104 and diluted earnings per share and

headlines earning per share, taxation in financial statements AC102 including current and deferred taxation, accounting changes and error corrections AC103, contingencies and post balance sheet events AC107, Investments in associated companies AC110, theory and background of consolidation, consolidation at the date of liquidation, inter-group financial transactions, consolidation when the subsidiary's capital includes preference shares.

FINANCIAL ACCOUNTING II AFE3352

Equivalent: AFA3303

4 Lecture hours a week for 14 weeks

1 X 3-hour examination paper

Course description: This course deals with Group Financial Statements and some aspects of statements of GAAP. Topics include: complex groups and minority interests, interim acquisition of equity interests, changes in degree of control, insolvent subsidiaries, consolidated cash flow information, alternative forms of group financial statements, taxation in group accounts, accounting for construction contracts AC109, accounting for leases AC113 and AC105, accounting for effects of changes in foreign exchange rates including branches, and consolidated statements AC112 and ED128, accounting for intangible assets: research and development, goodwill and trade marks ED120, accounting for retirement benefits AC116, and complex aspects of deferred tax liabilities and assets AC102.

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.

I.5.3 MANAGEMENT ACCOUNTING

SECOND YEAR MODULE

MANAGEMENT ACCOUNTING I AAM3232

Equivalent: AMA3201/2

4 Lecture hours per week for 14 weeks

1 X 2-hour examination

Course description: This course is designed to introduce students to the concepts, techniques and application of cost and management accounting. Management, controller, and management accounting information, costs concepts and information system today, forecasting and cost behaviour analysis, cost accumulation and cost systems, cost systems design: job-order costing and process costing, 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, activity-based costing.

THIRD YEAR MODULE

MANAGEMENT ACCOUNTING II AAM3351

Equivalent: AMA3203 AND AMA3401

4 Lecture hours per week for 14 weeks

1 X 3-hour examination.

This course introduces the managerial-cost accounting models available for planning, controlling, and evaluating operations. Budgeting for profit making, cash budgets, identifying and tracking product costs, standard costing: the development and utilization of unit standard costs and variance analysis, input mix, yield and factor productivity, balanced scorecard; cost-volume-profit analysis: marginal and full cost analysis for single and multiple products; management reporting and decision making: relevant/differential cost analysis; economic evaluation of capital budgets and expenditures; net present value, profitability index, and internal rate of return rule under uncertainty; joint and by-product costing, spoilage, reworked units and scrap, decentralisation and transfer pricing decisions, operational and back-flush costing.

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.

I.5.4 BUSINESS STATICS

SECOND YEAR MODULES

BUSINESS STATICS ABA3231

Equivalent: ABS3201/2

4 Lecture hours per week for 14 weeks

1 X 2-hour examination

Course Description: This course introduces the students to the fundamentals of statistics. Topics include: The nature of statistical analysis, Collection of data; presentation of data; frequency distributions, graphical presentation of frequency distributions; measures of central tendency; measures of dispersion/variation;

probability theory and probability distributions, binomial, poisson, exponential, normal approximation to binomial and poisson distribution.

BUSINESS STATICS ABA3232

Equivalent: ABS3203

4 Lecture hours per week for 14 weeks

1 X 2-hour examination paper

Course Description: This course is a continuation ABS 3221. Topics include: sampling distributions; parameter estimation; hypothesis testing, confidence intervals; regression and correlation analysis, analysis of variance, time series analysis, chi-square, linear and exponential growth index numbers, and time series, non-parametric statistics.

I.5.5 ACCOUNTING INFORMATION SYSTEM AIS3202

SECOND YEAR MODULE

Equivalent: AIM3401/2

2- lecture hours per week for 14 weeks

1 x 2-hour examination paper

Course Description: This course covers the principles of systems analysis and design as related to accounting information systems. This involves a basic discussion of the various methodologies for the development of accounting information systems and description of information systems and their components. Elements of PROLOG programming language and its use in systems analysis and design. Here the student will be able to try, operate, and understand the use of computer hardware and software as a tool to assist the accountant in his/her job to create financial statements and other reports for the management. It is also the aim of this course that the student will be able to see for him/herself the general controls and application controls that ought to be present in a computerized system. Because of the dynamic nature of the discipline, their contents also change considerably from year to year. This course introduces microcomputer applications related to the major accounting systems. Topics include: general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries and preparation of financial statements. Upon completion students should be able to use a computer accounting package to solve accounting problems. Systems Development Life Cycle, systems structure, The manual and automated records, documents, procedures and controls used in accounting systems; designing, installing, and evaluating accounting information systems. Also included in how the accounting information system functions as a subsystem of the overall management information system.

I.5.6 AUDITING

THIRD YEAR MODULES

AUDITING I AUA3351

Equivalent: AAU3301/2

4 - lecture hours per week for 14 weeks

1 X 3-hour examination paper

Course Description: To introduce students to the basic audit theory and audit practice. This includes auditing concepts and -approaches as well as general accepted auditing standards. They must be able to apply this knowledge at elementary level with regard to a company dealing in goods and services. 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 (Incl 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)).

AUDITING I AUA 3352

Equivalent: AAU3303

4-lecture hours per week for 14 weeks

1 X 3-hour examination

Course Description: 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 computerised 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.

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).

I.5.7 TAXATION

THIRD YEAR MODULES

TAX LAW AND PRACTICE I ATP3351

Equivalent: ATX3301/2

4 lecture hours per week for 14 weeks

1 X 3-hour examination paper

Course Description: This course introduces the student to the taxation in general and the Namibian Tax Act in particular, and taxation of individuals. Topics include: gross income, special inclusions, exemptions, general deduction formula, specific deductions, trading stock, dividends, foreign exchange, taxation of individuals, fringe benefits, and non-residents.

TAX LAW AND PRACTICE II ATP3352

Equivalent: ATX3303

4 Lecture hours per week for 14 weeks

1 X 3-hour examination paper

This course deals with the taxation of different classes of tax-payers not covered in ATP 3331. Topics include: taxation of partnerships, companies and close corporations, farming operations, estates and trusts, co-operative societies, insurance companies, mining operations, employees tax and provisional tax, tax avoidance and tax evasion, returns, assessments, objection appeal, VAT and double taxation agreements.

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.

I.5.8 COMPANY LAW AND PRACTICE ACP3351

THIRD YEAR MODULE

Equivalent: LCL3300

4 lecture hours per week for 14 weeks

1x 3-hour examination paper

Course Description: Acquisition of legal personality, types of companies, inception, memorandum and articles, capacity and representation of the company, members and the registers of the company, share capital, reduction of share capital, transfer of shares, offer of shares and the prospectus, financial assistance for the purchase of shares, general meetings, groups of companies, directors, Annual financial statements, office of the auditor, majority rule and minority interest, re-organisation, arrangement and compromises, alteration in control, judicial management and liquidation, dissolution and de-registration.

I.5.9 COMPUTERISED ACCOUNTING ACA3302

THIRD YEAR MODULE

Equivalent: AIM3403

2 lecture hours per week for 14 weeks

1x 3-hour examination paper

Course Description: This course provides students with a realistic approach to computerized accounting principles, a working knowledge of computer spreadsheets and their use in accounting, using Microsoft Excel as a tool for calculation, analysis, and reporting through applications and exercises, financial statements and other financial reports will be created. Accounting concepts will be reinforced, and the software will be utilized to make business decisions. Topics include pre-programmed problems, model-

building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems, use of computer spreadsheets, use of modern computer accounting packages.

I.5.10 BUSINESS RESEARCH AND REPORT WRITING ABR3302

THIRD YEAR MODULE

2 lecture hours per week of 14 weeks
1x 3-hour examination paper

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. Topics include: what is research, research in business, the role and types of research, problem identification and problem statements, literature review, desk research, hypothesis construction and testing, research design, primary and secondary data sources, data collection, questionnaire construction, the role of parametric and non-parametric statistics, data analysis, interpretation and presentation of arguments in a rational manner, implications of findings, reading and writing research proposal and report (including the problems, background, objective, contents, methods, conclusion, discussion, reference.)

I.5.11 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.

I.5.12. 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.

I.5.13. COMMERCIAL LAW 1 ACL3231

SECOND YEAR MODULES

Equivalent: LCL3200

4-lecture hours per week for 14 weeks
1 X 3-hour examination paper

Course Description: Introduction to the theory of law, the concept "Law", sources of law, division of the law, administration of justice, the principles of natural justice, general principles of the Law of Contract, breach of contract, remedies for breach of contract

COMMERCIAL LAW II ACL3232

Equivalent: LCL3200

4-lecture hours per week for 14 weeks

1 X 3-hour examination paper

Course Description: Special contracts: deed of Sale; Deed of Lease; Negotiable instruments; Labour law; The Law of Partnership, formation of a partnership, rights and duties of partners, dissolution of partnership, The Close Corporation.

I.6. DEPARTMENT OF ECONOMICS

FIRST YEAR MODULE

I.6.1 INTRODUCTION TO ECONOMICS

INTRODUCTION TO ECONOMICS EIE 3112

Equivalent: EPE0101/2/3

4 Lectures per week

14 weeks

1x2 hour exam paper

Concept of scarcity and wants, market organization of economies, production Possibility curve.

Demand, supply and elasticities.

Theories of costs, production and price determination under various industry structures, concept of efficiency.

Market failure, private and social cost, public goods.

Linkage of various sectors at an aggregate level, national income accounting.

Determination and fluctuations of aggregate economic activity under different supply conditions.

Inflation and Unemployment

Money supply and monetary policy.

I.6.2 MICRO ECONOMICS

MICRO ECONOMICS EIM3231

Equivalent: EMI3201

4 Lectures

14 weeks

1x2 hour exam paper

Demand and consumer behaviour- utility analysis, law of diminishing marginal utility, indifference curve analysis. Production and cost analysis in the long run- isoquants, isocosts, choice of input combination, short-run and long-run average costs. Market structures and firm behaviour, perfect competition, monopoly behaviour, monopolistic competition, oligopoly. Factor markets-wage determination, economic rent, interest rate

MICRO ECONOMICS EIM3232

Equivalent: EMI3202/3

4 Lectures

14 weeks

1 x 2 hour exam paper

Application of supply and demand analysis-Commodity tax and market equilibrium, Quantity rationing, Cartels as monopoly. Allocative efficiency and market structure-Pareto efficiency, failure to achieve Pareto efficiency (externalities, public goods, increasing returns to scale, monopoly), public policy to correct market inefficiency, monopoly and monopsony in the labour market, public policy in the labour market. Choice under uncertainty-expected utility, risk preference

I.6.3 MACRO ECONOMICS

MACRO ECONOMICS EAM3231

Equivalent: EMA3201

4 Lectures

14 weeks

1 x 2 hour exam paper

National income accounting-discussion of three approaches and identities, Price indices, Real vs. nominal variables, annualization of growth rates. Basic consumption, saving and investment functions; government sector-its composition, revenue and expenditure, government's saving, investment, and borrowing; Aggregate demand, Keynesian model of income determination, and various multipliers, equilibrium in the goods market and IS-model, Effects of fiscal policy. Money demand and its determinants; money supply, its creation and determinants (deposit creation, open market operations, money multiplier, government budget constraint); equilibrium in the money market and the LM curve. AD with IS-LM model, effects of various monetary and fiscal policies in closed economy; AD and AS analysis of output and price determination under varying supply conditions in a closed economy (Classical vs. Keynesian). Exchange rate determination in fixed and flexible regimes; Balance of payment accounting- and its relation with exchange rate and reserves; real exchange rate, its determinants, and Big Mac Index. Effect of trade on goods and money markets, internal and external balance; capital mobility, balance of payment curve (BP) and its determinants; effects of fiscal and monetary policies on alternative assumptions of capital mobility and exchange rate regimes. Business cycles-definition and measurement issues, Sources of various impulses, Keynesian theory of business cycle. Growth accounting, Neo-Classical and Endogenous theories of growth, growth experiences from few economies and policies involved.

MACRO ECONOMICS EAM3232

Equivalent: EMA3202/3

4 Lectures

14 weeks

1 x 2 hour exam paper

Objectives of macroeconomic policies, and macroeconomic indicators.

Labour market-determination of wage; aggregate supply, wages, prices and employment.

Inflation and unemployment-types, their costs and determinants; natural rate of unemployment, its determinants and policies to reduce it; Inflation indexation; alternative policies to reduce inflation; Phillips curve and its augmented version. Money, deficits and inflation-quantity theory and factors effecting its variables; Fisher's equation; deficits, money growth and inflation tax; hyperinflation experiences and policies used. Budget deficits and the public debt, measurement issues, burden of the debt; Barro-Ricardo problem; Social-security and budget. Financial instruments and markets; an overview of global financial market; term structure of interest rates.

Stabilization policies and their effectiveness; rules, discretion and time consistency. In depth data analysis

from Namibian National Accounts, SARB-bulletins, IFS, The Economist's economic indicators.

I.6.4 MATHEMATICS FOR ECONOMISTS

MATHEMATICS FOR ECONOMISTS EEM3231

Equivalent: EME3201

4 Lectures

14 weeks

1 x 2 hour exam paper

Economic applications of graphs and functions-Supply and demand analysis, National income determination, IS-LM analysis. Functions with two independent variables-utility function, long-run production functions, graphic representations of functions of two variables (Indifference curves and Isoquants). Linear algebra-determinants, solving simultaneous linear equations-graphical method, elimination method, determinants method; vectors and matrix algebra, basic matrix operations, matrix expression of a set of linear equations, use of matrix algebra in economics, Input-output analysis. Linear programming-graphical approach, Simplex algorithm

MATHEMATICS FOR ECONOMISTS EEM3232

Equivalent: EME3202/3

4 Lectures

14 weeks

1 x 2 hour exam paper

Economic applications of Power, Exponential and Logarithmic functions-Investment appraisal, geometric series, loan repayments

Differentiation-derivative of a function, rules of differentiation, marginal concepts, partial differentiation, unconstrained optimization, total differentials and total derivatives, constrained optimization and the Lagrange multiplier, differentiation of logarithmic and exponential functions

Integral calculus-indefinite integral, rules of integration, integration by substitution, integration by parts, economic applications, definite integral, area under a curve, properties of definite integral, consumer and producer surplus, a note on income distribution and Lorenz curve

THIRD YEAR MODULES

I.6.5 ECONOMETRICS

ECONOMETRICS ETM3351

Equivalent: EMT3301

4 Lectures

14 weeks

1 x 3 hour exam paper

A review of statistics-expectation, variance, joint probability distribution and covariances, conditional probability distribution and conditional expectation.

A review of probability distributions such as Normal, Chi-square, T and F with a real data set.

Economic vs. Econometric models, Usage and application of econometric models.

Simple classical linear regression model-Ordinary least square method, assumptions of CLRM, standard errors of estimators, properties of estimators, hypothesis testing of estimated coefficients and equation, R and R-bar squares.

Multiple regression model with three variables-OLS method, assumptions of the model, standard errors of estimators, properties of estimators, hypothesis testing, R-squares, F-statistics, hypothesis testing with restrictions on individual or a set of coefficients; Matrix treatment of Multiple regression model, consequences of violations of CLRM assumptions.

Functional forms- various forms used in estimation and their appropriateness; marginal and elasticity derivations and interpretation in each case; effects of change in scale and units of measurement.

Multicollinearity- causes; theoretical and practical consequences on estimators, detection and possible remedies.

Dummy variables- its significance, intercept and slope dummies and dummy variable trap, more than one intercept dummy variables with more than two categories, interaction dummies; parameter stability –Chow vs. Dummy variable tests, More uses of dummy variables- outliers, seasonality.

Heteroscedasticity- its nature and consequences; detection by using t, F and Chi-square statistics, correction for heteroscedasticity with emphasis on specification problems.

Autocorrelation- its nature, consequences, detection by using DW and Chi-square statistics, First and higher order autocorrelations, Durbin's h-statistic, Correction methods for autocorrelation with emphasis on specification problems.

ECONOMETRICS ETM3352

Equivalent: EMT3302/3

4 Lectures

14 Weeks

1X 3hour examination

Types of specification errors- omission of a relevant variable, inclusion of an irrelevant variable, errors of measurement in dependent and independent variables. Distributed lag models- an introduction to Koyck model, error correction models. Detection of specification errors by using various diagnostic tests. Attributes of a good model and model selection criteria. Time series econometrics- spurious regression problem, stationary vs non stationary series, Random Walk model, difference stationary vs trend stationary, Dickey-Fuller Unit root tests, cointegration- its meaning, condition, Engle-Granger and its augmented test, error-correction mechanism. Forecasting- with classical models, forecast performance statistics.

I.6.6 INTERNATIONAL TRADE EIT3351

Equivalent: EIE3301

4 Lectures per week

14 weeks

1 x 3 hour exam paper

Theories of international trade- Classical, absolute advantage, comparative advantage, Heckscher-Ohlin; Trade patterns and its effect on consumption and production. Gains and losses from trade- short and long run effects, implications of H-O theory, problems with H-O model. Alternative theories of trade- Economies of scale, imperfect competition models. Growth and trade-sources of economic growth and effect of technology on trade, effects of growth on small and large countries' terms of trade and factor accumulation. Trade policies- Effects of tariff on producers, consumers, revenue and welfare, non-tariff barriers to trade, protectionism, exportism. Customs Union- nature of trading, basic theory of customs unions, consumption and dynamic effects of union, trade blocks in the recent trend.

Trade policies in developing economies. Trade and environmental concerns. UN and World's trade organizations- their history, objectives, achievements and failures.

I.6.7 INTERNATIONAL FINANCE EIF3352

Equivalent: EIE3302/3

4 Lectures per week

14 weeks

1 x 3 hour exam paper

Balance of payments accounts and international investment position. Foreign exchange market- spot exchange rate determination, arbitrage; hedging and speculating using forward exchange market; covered interest arbitrage and covered interest parity; uncovered interest parity; market's and government's role in determination of foreign exchange, effects of balance of payment on exchange rate, effective exchange rate. Determinants of balance of payments-elasticity approach, J-curve, absorption approach, monetary approach. Exchange rate in the short-run- its determination, effect of asset market, expectational factors, exchange rate overshooting, currency substitution. Exchange rate in the long-run- purchasing power parity; money, price level and inflation effects on exchange rate. Fixed exchange rate-internal and external balance, monetary and fiscal policy with varying degree of capital mobility.

Flexible exchange rate-internal balance, monetary and fiscal policy with varying degree of capital mobility.

Exchange rate arrangements- a bit of history, and the current trends and practices.

International financial crises-Mexican crisis, Asian crisis, Russian crisis.

I.6.8 MONETARY ECONOMICS EMU3351

Equivalent: EMO3301

4 Lectures per week

14 weeks

1 x 3 hour exam paper

Money-nature, definitions and the value of money, role of money in the modern economy

Demand for money-classical approach, Keynesian analysis, Post-Keynesian developments, monetarist approach, empirical evidence

The supply of money-money multiplier approach, credit counterpart approach, Central Bank and the creation of credit, empirical evidence

Inflation, Interest Rate, Exchange rate-market theories of inflation, non-market theories of inflation, inflation in the international context, empirical evidence, determinants of interest rate, determinants of the Balance of Payments, theories of Exchange Rate determination, empirical evidence

Monetary theory and monetary policy-monetary transmission mechanisms and the channels of monetary influence, classical system and the neutrality of money, Keynesian system and Monetarism, instruments, targets and objectives of monetary policy, broad problems of implementing macroeconomic policies, techniques of monetary control, empirical evidence on the effectiveness of monetary policy

Commercial Banking-development of banking in Namibia, operations and performance of commercial banks, process of commercial bank deposit creation, portfolio characteristics of commercial banks, bank failures

Central Banking-functions of a central bank, central Banking in USA and UK, central Banking in Africa, Bank of Namibia, role of banking in economic development

International Banking- scope of international banking activities, services offered by international banks, problems and the future of international banking

I.6.9 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 an the challenges and opportunities presented by recent trends

I.6.10 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.

I.6.11 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.

I.6.12 PUBLIC ECONOMICS EUP3351

4 Lectures per week

14 weeks

1 x 3 hour exam paper

Introduction- framework of welfare economics, economic role of government, form of state intervention in the economy, economic effects of government policies, size of government and measurement problems, tools of Public Economics, criteria for policy evaluation

Taxation- classification of taxes, principles of tax design, tax analysis (Efficiency, Incidence, Revenue productivity), tax evasion and tax avoidance, tax reform in developing Countries

Government production-types of government production, management of nationalized industries, pricing and profitability in the private and public sectors

The government sector and stabilization- Keynesian view, changes in government spending, multiplier, changes in taxation, balanced budget multiplier, some problems with fiscal policy

Government borrowing and monetary conditions-Public Sector Borrowing Requirement (PSBR), PSBR and the money supply, recent developments in debt management

I.6.13 DEVELOPMENT ECONOMICS EDE3352

Equivalent: EDP3302/3

4 Lectures per week

14 weeks

1 x 3 hour exam paper

The concept and measurement of development-the nature of development economics, growth and development, the measurement of development, the main features of LDCs

Domestic barriers to development and policies, dualism

Growth, poverty and income distribution

Population and development

Unemployment

Agricultural transformation and rural development

Education and Human capital formation –experiences

Theories of economic growth and development- theories of capital accumulation, classical theory, Keynesian theory, Harrod-Domar model, Neo-classical model, dual economy models, Lewis theory of development, Rostow's stages of economic growth.

Urbanization and rural urban migration

Financing development-domestic resources means, foreign resources, debt crisis

Development planning- definition, arguments for and against, models of planning, stages of planning, problem of planning in LDCs, project appraisal and cost-benefit analysis, balanced and unbalanced growth. Industrial development- reasons for, industry vs. agriculture, industrialization and trade strategies, technology and choices available.

1.6.14 ECONOMIC THEORY AND POLICY

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

I.6.15 AGRICULTURAL ECONOMICS EEA3471

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.

I.6.16 HEALTH ECONOMICS EEH3471

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.

I.6.17 ENVIRONMENTAL ECONOMICS EER3471

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.

I.6.18 TRANSPORT ECONOICS EET3471

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

I.6.19 URBAN ECONOMICS EEU3471

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

I.7 DEPARTMENT OF MANAGEMENT SCIENCE

FIRST YEAR MODULES

I.7.1 BUSINESS MATHEMATICS BCM3111

Equivalent: MBM0101

4 Lectures per week
14 weeks
1x 3hour examination paper

Operations on whole numbers, integers, rational numbers and real numbers; powers and surds.

Introduction to Sets; set notation; operations on sets; Venn-diagrams.

Introduction to Algebra; operations involving algebraic expressions; removing brackets; factorizing.

Mathematical formulae: geometric shapes (perimeter, area and volume); logarithms; number sequences; compound interest (including annuities)

Equations and inequalities: linear; quadratic, simultaneous equations; logarithmic equations, cubic equations and inequalities.

Introduction to functions; function notation; the linear function and straight line graph; the quadratic function and parabola; exponential functions with graphs; linear programming (graphical method only).

BUSINESS MATHEMATICS BCM3112

Equivalent: MBM0102/3

4 lectures per week
14 weeks
1x 3hour examination paper

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.

I.7.2 PRINCIPLES OF MANAGEMENT MPP3111

Equivalent: MPM0101/2/3

4 lectures per week

14 weeks

1x 3hour examination paper

An introduction to the business environment with the study of business world, business management and business organization. A through study of the general Management to introduce the student to understand the dynamic of management with concentration on the functional areas of planning, organizing, leading and controlling. A comprehensive introduction to marketing, which includes the integrated marketing strategy, and marketing instruments. An introduction to human Resources functions, with a concentration on the human resources training and development.

SECOND YEAR MODULES

I.7.3 ORGANIZATIONAL BEHAVIOUR MB3231

Equivalent: MOB3231

4 lectures per week

14 weeks

1x 3hour examination paper

A conceptual framework for behavioural sciences as applied to management and organizations. Determinants of individual performance, motivation, leadership, communication, Organizational theory and behaviour: the interaction between the organization, on the one hand, and its environment and members, on the other hand; groups and group conflict in organizational settings; organizational culture and design, and organizational processes, i.e. managing growth and decline, decision-making, change and innovation.

ORGANIZATIONAL BEHAVIOUR MBO 3232

Equivalent: MOB3203

4 lectures per week

14 weeks

1x 3hour examination paper

The dynamic of the process of integration and disintegration that s taking place in our society. Recognizing the defects and limitations in dominant forms of leadership, such as Authoritarian, Paternalistic, Know-it-all, manipulative, and the need for a more profound leadership style. Articulating a conceptual framework of moral leadership based on a commitment to service-oriented leadership, personal and social transformation, the investigation of truth, a conviction of the essential nobility of the human being, transcendence, and the development of capabilities. Initiating a process of individual learning centered on the development of moral leadership capabilities.

THIRD YEAR MODULES

I.7.4 STRATEGIC MARKETING I MSM 3351

Equivalent:MSM3302 and MMC3301

4 lectures per week

14 weeks

1x 3hour examination paper

Overview of marketing; consumer needs and wants. The Product mix; Social Responsibility, ethics, consumer behaviour; consumer purchase decision process; psychological influences; socio-cultural influences; organizational buyer; Implementation – obtaining resources; Marketing Communication. Marketing Communication process; Integrated Marketing Communication.

STRATEGIC MARKETING II MSM 3352

Equivalent: MSM3303

4 lectures per week

14 weeks

1x 3hour examination paper

The Strategic Marketing Process, The Marketing Environment: Examining and Responding to the Marketing Environment; Competitive Forces; Economic Forces; Political Forces; Legal and Regulatory Forces; Technological Forces; Information Systems and Marketing Research; Product Concepts; Developing and Managing Products; Wholesaling; Retailing; Personal Selling and sales Promotion.

FOURTH YEAR MODULES

STRATEGIC MARKETING III MSM 3471

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.

I.7.5 HUMAN RESOURCES MANAGEMENT I MHM 3351

Equivalent: MHR3301

4 lectures per week

14 weeks

1x 3hour examination paper

General Introduction to Human Resources Management: To provide the student with an overview of the field of human resources management in order to develop an interest in and understanding of this applied behavioural science. Topics will include: workforce demographics in Southern Africa and Namibia in particular; Human resources – past and present; human resource functions; the HR department and its role; the structure of human resource departments; current issues in HR management; international HR; and professionalism of HR management

HUMAN RESOURCES MANAGEMENT II MHM 3352

Equivalent: MHR3302

4 lectures per week

14 weeks

1x 3hour examination paper

Human Resources Provisioning: To explore the underlying theories and practices in human resources provision. Topics will include: the human resource planning process: forecasting; goal setting and strategic planning; affirmative action and the planning process; job analysis, job descriptions and job specifications. Recruitment: recruitment process; recruitment strategies; recruitment sources; methods of recruitment; cost – benefit analysis of recruitment; recruitment and the law; affirmative action and recruitment. Selection: selection decisions; selection and the law; steps in the selection process; evaluating ability and motivation. Placement and induction: objectives of induction; reasons for the lack of effective induction; responsibility

for induction; scope of induction; approaches to induction; planning designing and implementing an induction programme.

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.

I.7.6 MACRO ECONOMICS FOR BUSINESS MME3351

Equivalent: MME3301

4 lectures per week

14 weeks

1x 3hour examination paper

Scope and methodology of macroeconomics. Measurement of: factor-cost and market-price gross domestic product (GDP); net national income (NNI); net national product (NNP); gross national product (GNP). Nominal GDP versus real GDP; consumer price index (CPI); GDP deflator; inflation. The level of economic activity: production equilibrium; income disposition equilibrium; stable equilibrium. Keynesian expenditure multipliers and full employment. Theories of consumption (the Keynesian absolute income theory, the life-cycle theory and permanent-income theory). Theories of investment (marginal efficiency theory and the accelerator theory).

MACRO ECONOMICS FOR BUSINESS MME 3352

Equivalent: MME3302

4 lectures per week

14 weeks

1x 3hour examination paper

Product market equilibrium and the IS-curve. Money market equilibrium and the LM-curve. The IS-LM framework: fiscal policy multiplier; and monetary policy multiplier; crowding-out effects; effectiveness of fiscal and monetary policy measures. The AD-AS framework. Inflation, unemployment and stabilization measures.

I.7.7 INTERNATIONAL BUSINESS MBI3471

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.

I.7.8. OPERATIONS MANAGEMENT MMO 3351/2

Equivalent: MOM3301 for MMO3351

MOM3302/3 for MMO3352

4 lectures per week

14 weeks

1x 3hour examination paper

Design of operation: quality management; process strategy; location and layout strategy; work measurement; productivity measurement; process control. Management of operations: inventory management; project management; scheduling; supply chain management. Quantitative methods: linear programming; transportation models; waiting line models; learning curves.

THIRD AND FOURTH YEAR MODULES

I.7.9. ENTREPRENEURSHIP I MRE3351

(b) Equivalent: MER3401

4 lectures per week

14 weeks

1x 3hour examination paper

This basic course in Entrepreneurship is designed to take students through the entrepreneurial development process, providing theory, practical applications and procedures on how to establish, structure and finance a new business entity. It teaches students the pros and cons of various forms of businesses; how to appraise business risks and returns, and imparts necessary skills to start, own and/or manage a small business venture. Through lectures, course assignments, individual and group discussions and supervised field work, the course spurs students to think creatively, to innovate and generate project and business ideas from opportunities in the environment and provides techniques to translate these business prospects into viable value added products and services.

ENTREPRENEURSHIP III MRE3352

Equivalent: MER3402/3

4 lectures per week
14 weeks
1x 3hour examination paper

This is an advanced course in entrepreneurship for mature students and working adults who have a strong desire to start, own and/or operate their own small businesses now or later; or who wish to join and/or advance in the management of an established firm. Through lectures, case studies and individual research projects, students are taught contemporary marketing, financing and valuation practices, and are required to complete a business plan, project proposal for an existing enterprise or to market own business or project idea.

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.

I.7.10. STRATEGIC MANAGEMENT MST 3471

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.

I.7.11. MANAGERIAL ECONOMICS MMI 3471/2

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.

I.7.12. FINANCIAL MARKETS MMF3471

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.

I.7.13. PROPERTY AND DEVELOPMENT FINANCE MPD3472

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.

I.7.14. MANAGEMENT INFORMATION SYSTEM MMI3471

Equivalent: AIM3402/3

4 lectures per week

14 weeks

1 x 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.

I.8. DEPARTMENT OF POLITICAL AND ADMINISTRATIVE STUDIES.

FIRST YEAR MODULES

I.8.1 INTRODUCTION TO GOVERNMENT STUDIES PIG3111

Equivalent: PGS0101/2/3

4 Lectures per week

14 weeks

1 x 3 hour exam paper

This is an inter-disciplinary course that focuses on introductory aspects of Public Administration and Political Science. Public Administration aspects include: an exploration of the conceptual framework of the discipline, its distinctiveness, evolution and theories. It also includes the generic functions of Public Administration; environmental and ethical issues; and government institutions, processes and approaches. Political Science aspects include the constitution, the state, government, and civil society. State formation and civil society in Namibia will be explored against the background of changing socio-political and demographic factors.

SECOND YEAR MODULES

I.8.2 PUBLIC SECTOR ACCOUNTING PSE3231

Equivalent: PSA3201

4 lectures per week

14 weeks

1 x 3 hour exam paper

Nature of public sector accounting for non-profit organizations in general; techniques of public sector financial management; financial accounting techniques; budgetary accounting, cash accounting, accruals accounting and fund accounting; local government accounting; financial reporting within public sector organizations; performance measurement; and annual reports and accounts.

PUBLIC SECTOR ACCOUNTING PSE3232

Equivalent: PSA3202/3

4 lectures per week

14 weeks

1 x 3hours exam paper

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 and practice. History of auditing; auditing principles; planning of audits; and types of audits.

I.8.3 REGIONAL AND LOCAL GOVERNMENT PLR3231

Equivalent: PRL3201

4 lectures per week

14 weeks

1 x 3 hour exam paper

Decentralization; Regional and Local Government: A conceptual framework and comparative analysis of local government models from selected countries in Europe, the Americas, Asia and Africa.

REGIONAL AND LOCAL GOVERNMENT PLR3232

Equivalent: PRL3202/3

4 lectures per week

14 weeks

1 x2 hour paper

Regional and Local Government constitutional and other statutory provisions, structural considerations and relations with other governmental units, NGOs and private sector organizations, i.e. inter-and extra-governmental relations. The internal dynamics of regional and local government units in Namibia; urban and rural local government; administration and management issues; and community participation.

I.8.4 WESTERN POLITICAL PHILOSOPHY PPW3352

Equivalent: PWP3201

4 Lectures per week

14 weeks

1 x 3hour examination paper

This course examines the development and denotation of concepts such as the state, community, nation, power and authority, and normative ideas such as liberty, justice, obligations, rights and equality with reference to the work of various Western philosophers. A rigorous analysis of some of their major texts will be undertaken with a view to demonstrating both the coherence of these works in their contemporary discourse and their relevance for understanding the political dilemmas of our time. An examination of the

ideas of Machiavelli, Hobbes, Locke, Rousseau, Hegel and Marx with special emphasis on the origins of the modern state, conceptions of rights, and the nature and limits of community.

I.8.5 AFRICAN POLITICAL PHILOSOPHY PPP3232

Equivalent: PAP3202

4 Lectures per week
14 weeks
1 x 3 hour exam paper

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 liberty, 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 discourse and trends within African thought is explored in the works of Achebe, Akoko, Boduntin, Eze, Hountondji, Keith, Masolo, Mazrui, Appiah and Soyinka; critiques of contemporary mainstream African thought include feminist and post-modernist viewpoints.

I.8.6 CONTEMPORARY AFRICAN POLITICS PCP3232

Equivalent: PCA3203

4 Lectures per week
14 weeks
1 x 3 hour exam paper

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, sub-nationalism. Party rule, military and bureaucratic systems of rule, and the debate on the post-colonial state are also emphasized. Democratization in Africa. Case-study illustrations are drawn primarily from Africa

I.8.7 THE STATE IN AFRICA PSA3351

4 Lectures per week
14 Weeks
1x 3hour examination paper

Debates on the State in Africa from a diversity of theoretical perspectives such as, modernisation/development theory, structuralism, Neo-Marxism, post-modernism, 'failure of state theories', the 'vampire state' and the 'non-emancipatory state'.

I.8.8 ORGANIZATION BEHAVIOUR PBO3232

Equivalent: AVU0100

4 Lectures per week
14 Weeks
1x2hour examination paper

Organizations and organization behaviour; the uniqueness of public bureaucracies. Micro-organization processes; group dynamics; organization culture, motivation, leadership, communication, decision making and management of conflict and change.

THIRD YEAR MODULES

I.8.9 PUBLIC POLICY PPP3351

Equivalent: PPO3301

4 lectures per week

14 weeks

1 x 3 hour exam paper

Theory and practice of public policy; conceptual framework, rationale, policy levels, scope and the arena of public policy and policy actors. Practical policy making; meta policy making. The generic process model of policy making with emphasis on policy initiation and estimation.

PUBLIC POLICY PPO3352

Equivalent: PPO3302/3

4 lectures per week

14 weeks

1 x 3 hour exam paper

Policy making: Policy selection and adoption. Strategies for policy implementation and evaluation. Policy analysis and evaluation. An analysis of selected policies in Namibia and elsewhere.

I.8.10. NAMIBIAN POLITICS PNP3231

4 lectures per week

14 weeks

1 x 3 hour exam paper

The course introduces the student 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; evaluate the role of the U.N.O. in bringing about independence, and the post colonial politics with emphasis on the democratization and decentralization processes; and assess the value of Namibia's membership in regional, continental and international organizations in terms of national development.

I.8.11 INTRODUCTION TO SOCIAL SCIENCE RESEARCH PSR3231

4 lectures per week

14 weeks

1 x 3 hour exam paper

This is a full semester course designed to introduce the student to the basics of social science research, namely theory, the purpose and value of research, definition of terms, instruments commonly used for data collection and analysis and, use of case studies relevant to developing countries. It also introduces the student to the application of these concepts on social science research processes, and technicalities of report writing such as citation and referencing.

I.8.12 MUNICIPAL MANAGEMENT PMM3472

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.

I.8.13 PUBLIC FINANCE PFP3351

Equivalent: PPF3302

4 lectures per week
14 weeks
1 x 3 hour exam paper

Theory and practice of Public Finance. The role of the government within the national economy. Public financial institutions in Namibia. Fiscal Policy. Monetary policy. National accounts. State Revenue and Expenditure. Taxation: principles, classification, and analysis. Framework for analyzing public expenditure. Public debt: Public sector borrowing requirement (PSBR) and Debt management.

I.8.14 PUBLIC ENTERPRISES MANAGEMENT PPE3352

Equivalent: PEM3303

4 lectures per week
14 weeks
1 x 3 hour exam paper

Public Enterprise: rationale for establishing public enterprises; public enterprise types, and structure; managing public enterprises; the privatization and commercialization debate; performance, control and accountability; Namibia public enterprise system.

I.8.15 CONFLICT AND DISPUTE RESOLUTION PDR3472

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.

I.8.16 INTERNATIONAL POLITICAL ECONOMY PPI3352

Equivalent: PPE3302

4 Lectures per week
14 weeks
1X 3hour exam paper

This course explores the genesis of the global economy, with emphasis on the decline of feudalism, the rise of the state-system and the doctrine of mercantilism. Approaches to the study of the International Political Economy (IPE) are offered: structuralism, neo-realism, transnationalism. The course also discusses the structure of the world economy: the politics of world trade, the North/South divide, the WTO, IFI's (IMF and the World Bank). Neo-Liberal Economics. The debt crisis. NICs and Africa in the world economy.

I.8.17 INTERNATIONAL RELATIONS PIR3351

Equivalent: PIW3301

4 Lectures per week
14 weeks
1 x 3 hour exam paper

This course introduces conceptual discourses on the nature of world society and the sociology of the global system. The development of the modern state system is outlined, and alternative ways of analysing world politics explored: realism, pluralism, structuralism, neo-realism, post-modernism, feminism and normative theory. The global commons are emphasized throughout. Africa is considered in a global political economy context and in competing theoretical perspectives.

I.8.18 POLITICS OF GENDER PPG3472

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.

I.8.19. ADMINISTRATIVE LAW PLA3471

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.

I.8.20. DEVELOPMENT MANAGEMENT PMD3472

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.

I.8.21. STRATEGIC PUBLIC MANAGEMENT PMS3471

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.

I.8.22 COMPARATIVE PUBLIC MANAGEMENT PPC3471

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.

I.8.23. RESEARCH METHODOLOGY PMR3471

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.

I.8.24 POLITICAL ECONOMY OF SOUTHERN AFRICA PSS3471

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.

I.8.25 COMPARATIVE POLITICS PCP 3472

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.

I. 8.26 ELECTORAL SYSTEM AND VOTING BEHAVIOR PVB3471

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.

I.9. DIPLOMA COURSES

INTRODUCTION TO LOCAL GOVERNMENT PLG2111

4 contact hours per week for 14 weeks

1 x 3 hour examination

Purpose

To acquaint students with the nature, scope and general theories of local government.

Content

- Local government studies in the field of social sciences
- Multi-disciplinary approach to local government studies
- Introduction to the idea of local self-government
- Key actors in local government

LOCAL DEMOCRACY AND CITIZEN PARTICIPATION PLD2111

4 contact hours per week for 14 weeks

1 x 3 hour examination

Purpose

To familiarise students with the theories of democracy and expose them to the concepts and dynamics of citizen participation

Content

- Introduction to theories of democracy
- Special features of local democracy
- Representative system of local government
- Direct democracy
- New forms of democracy: participatory, deliberate and inclusive democracy
- Corporatism and associative democracy
- Means of increasing citizen involvement and participation

LOCAL GOVERNMENT SYSTEMS IN NAMIBIA PSG2112

4 contact hours per week for 14 weeks

1 x 3 hour examination

Purpose

To introduce students to the systems of regional and local government in Namibia and make them understand the environment within which the systems operate

Content

- Administrative system during the colonial era
- The post-independence era: creation of sub-national government structures
- Structures of regional and local government
- Functions of Regional and Local Government
- Regional and local government's environment

- Central-local relations
- Central-regional relations
- Regional-local relations

PRINCIPLES OF ECONOMICS FOR LOCAL GOVT PRACTITIONERS EPG2111

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with the basic micro- and macroeconomics concepts and the knowledge required to understand how the Namibian economy operates

Content

Nature and scope of economics. Economics: systems, participants in the economy and their interrelations. Demand and supply, elasticity, price controls, effects of taxes. Production and costs. Market forms: perfect competitive markets, labour market, distribution, concepts of efficiency and welfare. National accounts, income determination, inflation, unemployment and economic growth, fiscal and monetary economics.

BASIC NUMERACY AND STATISTICS ABN2111

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with arithmetical and statistical knowledge that is essential for local government research and interpreting quantitative data.

Content

Exercise in arithmetical operations, set operations, simple linear functions and equations. Collection of data, presentation of data, frequency distributions, geographical presentation of frequency distributions. Measures of central tendency and measures of dispersion. Probability theory: sampling and probability distribution.

COMPUTER LITERACY UCC3109

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To introduce students to computers and develop their skills in utilizing these devices in processing information

Content

Computers: their capabilities and limitations. Hardware and software concepts. An introduction to database, systems analysis and design. Concepts of networks: internet and e-mail. Practical exercises in processing and securing information

MANAGING LOCAL GOVERNMENT INSTITUTIONS PMG2112

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To empower students with public administration and management skills so that they can utilize the knowledge gained in managing local government institutions in an effective and efficient manner

Content

The nature, contents and scope of public administration. The theoretical framework of public administration. The new Public Management (NPM), rationale and approaches. The shift from administering to managing local government institutions. Ethical and environmental issues. The functions and skills of managing local government institutions.

LOCAL GOVERNMENT FINANCE AND BUDGETING PGF2112

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To enable students to develop an understanding of the basic concepts of local government finance and budgeting.

Content

Local government finance theory. The role of government, taxation and public goods. Local government expenditure, assessment rates, sources of revenue and financing. Functions of the department of finance, financial reporting, internal auditing and legislative controls. Municipal accounting system, standardization of financial statements financial planning, strategic financial management project, financial management and decision-making. Financial planning based on medium term expenditure framework. Approaches to budgeting preparation of budgets and costing of local government services. Budget integration, budget analysis and financial statement analysis. Purchase and stores management, capital finance of local authorities, performance reporting.

THE LEGAL FRAMEWORK OF LOCAL GOVERNMENT PLF2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To familiarise students with the fundamentals of local public law

Content

A discussion of juridical regulations and the rights and duties of local authorities. Special themes include:

- Juridical regulations in a changing society
- Local government reform initiatives
- Constitutional and legislative provisions
- Unionization and the process of collective bargaining
- Employee relations and settling disputes

LOCAL GOVERNMENT ACCOUNTING I PGA2112

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with the basic knowledge of local government accounting practices

Content

Local government accounting practices: local government accounting distinguished from commercial general accounting, local government for accounting and control, financial statements, statements of various local government funds, cost accounting and standardization of financial depreciation accounting, rectification of accounting errors.

BASICS OF RESEARCH IN LOCAL GOVERNMENT PRG2112

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To expose students to the basic knowledge and skills required in conducting research with emphasis on research in local government studies

Content

- Introduction to research methods
- Basics of quantitative methodology
- Background of qualitative methodology (hermeneutics,phenomenology,discourse analysis,etc)
- Dialectic and realistic methodologies
- Case studies and action research

- The research Proposal
- The research Paper/Report

LOCAL GOVERNMENT STRATEGIC MANAGEMENT PSM2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with knowledge of strategy formulation, implementation and evaluation

Content

Strategic management in local government: nature content and scope. Strategic management and strategic planning. Processes of strategic development, implementation and evaluation. Exploring corporate strategy. Performance measurement and benchmarking. Decision making matrices: the Montanari and the Maslin Multi- Dimensional Matrix (MMDM). Partnering as a corporate strategy, quality service management control and best value Mapping and re-mapping organizational culture.

SERVICE PROVISION, ETHICS AND RESOURCE CONTROL PSP2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To familiarise students with the fundamentals of service provision, ethical consideration and resource control in order to enable them to appreciate the need for accountability and responsibility when serving communities and maintaining the resources of local government institutions.

Content

Public service transformation and service delivery. Equity, effectiveness, efficiency adequacy and appropriateness of service provision. Citizen participation in service delivery. Measuring performance and client satisfaction. Ethics defined and rationale .Ethical guidelines in public management: societal values: preference satisfaction, welfare improvement. Norms of justice or fairness and moral right. Ethical dimensions of personal and professional judgements of local government officials. Corruption, consequences and handling corruption. Code of ethics and cases used for ethical consideration. The allocation and control of resources: keeping records: resource maintenance and audits.

LOCAL GOVERNMENT POLICY FORMULATION AND EVALUATION PPF2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To equip students with policy knowledge that will enable them to understand local government issues related to policy-making advocacy and analysis

Content

Public policy: definition content and scope. Traditional policy theories and typologies .Rationality and policy discourse models. Impact of environment factors and policy actors. The Generic Process Model (GPM) of policy making: theoretical and practical considerations. The Role of local government managers in policymaking.

LOCAL GOVERNMENT ACCOUNTING II PGA2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To equip students with the accounting skills required to prepare, analyze and interpret financial statements of a local government organization

Content

Measurement focus and basis of accounting, the reporting entity, local government operating statement of accounts, the balance sheet, appropriation statement, provisions statements, reserves statements, capital statements, funds statements, estimated and actual income and expenditure, accounting for local government, operating activities, accounting for general capital assets and capital projects, accounting for general long-term liabilities and debt services, accounting for agency and trust funds, fund accounting.

Budgetary accounting: preparation, analysis and interpretation of a comprehensive annual financial reports. Issues in local government financial reporting, accounting and reporting for routine and non-routine activities of local government.

Section 2.02 HUMAN RESOURCE MANAGEMENT AT LOCAL GOVERNMENT LEVEL PHM2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with appropriate knowledge that would enable them to manage local government human resources

Content

Defining Human Resource Management (HRM). The changing environment of HRM. The strategic role of HRM. Equal employment opportunity: recruitment, selection, placement and induction. Performance appraisal, training and development. Managing organizational renewal, compensation, managing careers and fair treatment. Establishing and comparing HR systems.

BASICS OF LOCAL e-GOVERNMENT AND KNOWLEDGE MANAGEMENT PEG2231

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with a sound grounding in e-Governance and knowledge management issues and indicate their applicability to local government.

Content

- Introduction to the concepts of e-government, digital government and on-line government
- Global discourse on e-government and e-governance
- Internal organisation: e-administration as the core of e-governance
- External relation: electronic service management, e-democracy and e-governance
- Models of local e-government
- e-government strategies at national, regional and local levels
- Applications and operational concepts of e-government

PROJECT DEVELOPMENT AND MANAGEMENT PMM2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To provide students with knowledge that will help them to understand and manage projects in local authorities

Content

Generic project management skills such as project planning, team building, logical framework analysis, project budgeting, project implementation, monitoring and evaluation and project termination. The management of project resources and assessing project viability.

MANAGEMENT SUPPORT SYSTEMS AND INFORMATION NETWORKS PMS2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To introduce students to the fundamentals of management information systems and develop their skills in the utilization of specified software packages

Content

Information processing. Information systems development and management information networks. Designing and applying information systems to local government institutions

Section 2.03 LOCAL SUSTAINABLE DEVELOPMENT PLD2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To familiarize students with some critical issues that are relevant to promoting local government economic development and to provide students with a working knowledge of NGOs and Development Aid as well as familiarize them with the role of communities in the development process

Content

Approaches to sustainable urban and rural development, strategic planning, tactical economic decision-making, evaluating economic development strategies and projects, urban and rural planning and economic development. Current issues in urban and rural development, team project presentations and reviews, analysis for economic development strategy: inter-relationships within and between local authorities, developing linkages with other local authorities. Development Aid defined: rationale and types of aid.technical knowledge of handling aid. NGOs, definition, importance, historical context, types and relations with government institutions. The legal and institutional framework of NGOs. Mobilising communities for sustainable development. Community participation and empowerment.

LOCAL GOVERNMENT AUDITING THEORY AND PRACTICE PLA2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

This course provides one with the basic knowledge of local government auditing theory and practice.

Content

The theory and philosophy of auditing, audit objectives and procedures, the audit process, internal auditing, the role, rights and responsibilities of an internal and external auditor, statutory and professional requirements for an internal audit function, internal controls and internal audit working papers, corporate governance, professional codes of conduct, environmental auditing, computer auditing.

CITY PLANNING AND INFRASTRUCTURE ISSUES PCP2232

4 contact hours per week for 14 weeks
1x 3 hour examination

Purpose

To familiarize students with theoretical and practical aspects of city planning and the role of towns in development.

Content

Cities and their environment, imaging towns and cities. How cities have coped with growth and other cataclysmic events. Planning scenarios to respond to town growth and urbanization. Issues in urban housing, transportation and development. Infrastructural issues.

I.14. THE CENTRE FOR PUBLIC SERVICE TRAINING (CPST)

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.

I.15. 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.