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**FACULTY PROSPECTUS 2012**

**FACULTY OF ECONOMICS**

**AND**

**MANAGEMENT SCIENCES**



◀ Inspiring minds & shaping the future ▶

## NOTE

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This Faculty Prospectus is valid for 2012 only. Regulations and curricula for 2012 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 2012.**

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 2012 or any consecutive year.

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

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## **FACULTY MISSION**

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

**The Faculty consists of four departments and one unit:**

- 1: Economics,**
- 2: Management Science,**
- 3: Accounting, Auditing and Income Tax,**
- 4: Political and Administrative Studies, and**
- 5: Namibia Business School.**

**The objectives of the Faculty are to:**

- promote excellence in teaching and research;
- inculcate a critical disposition and an ability for creative problem-solving;
- educate and train high level human resources in support of sustainable development and community service;
- produce responsible citizens with a healthy respect for human dignity.

The Faculty is offering Certificate programmes, Diploma's and Four- year bachelor's degree programmes at undergraduate level and some programmes at post-graduate level.

Some Postgraduate programmes are offered by the Faculty or in collaboration with other Universities and our Unit, the Business School.

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

1. The members of the Faculty of Economics and Management Sciences believe in a University whose purpose is the preservation, transmission, interpretation, and development of the cultural heritage of humans, and the acquisition and expansion of new knowledge and understanding.
  2. The Faculty derives its strength from a unity of purpose combined with a diversity of outlook that requires it to examine every facet of life and to uphold the higher human values implicit in the arts, the humanities, and the sciences.
  3. The Faculty will serve the needs of society but, in so doing, it will also be society's critic, encouraging independent thinking, free discussion, and the pursuit of truth.
  4. The Faculty is jealous of its freedom which it will exercise without fear or favour, promoting in its members and students the spirit of courageous and emancipatory enquiry.
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## ACADEMIC CALENDAR 2012

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### FIRST SEMESTER

09 January	University opens
10 January	2 <sup>nd</sup> Opportunity Examinations commence (2011 Examinations)
19 January	Academic staff resumes office duties
26 January	2 <sup>nd</sup> Opportunity Examinations end
30 January – 17 February	Registration – All campuses (Last day for Late Registration: 22 February)
20 February	Lectures commence for FIRST SEMESTER
06 April	EASTER BREAK start
16 April	Lectures resume after Easter Break
01 June	Lectures end for FIRST SEMESTER
05 June	1 <sup>st</sup> Opportunity Examinations commence (Semester I modules)
26 June	1 <sup>st</sup> Opportunity Examinations end
27 June – 03 July	2 <sup>nd</sup> Opportunity Examinations
03 July	End of 1 <sup>st</sup> Semester
09 – 13 July	Mid-year recess

### SECOND SEMESTER

23 July	Lectures commence for SECOND SEMESTER
10 September	SPRING BREAK starts
17 September	Lectures resume after Spring Break
02 November	Lectures end for SECOND SEMESTER
06 November	1 <sup>st</sup> Opportunity Examinations commence (Semester II & Double modules)
27 November	1 <sup>st</sup> Opportunity Examinations end
28 Nov – 04 Dec	2 <sup>nd</sup> Opportunity Examinations
04 December	End of 2 <sup>nd</sup> Semester
18 December	Academic Year ends & University closes (until 14 January 2013)
14 January 2013	University opens (2013 academic year)
24 January 2013	Academic staff resume office duties

### DUE DATES FOR THE 2012 ACADEMIC YEAR

#### (i) GENERAL

Last day for application of retention of continuous assessment mark .....	17 February
Last day for application for exemption(s) .....	17 February
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 change Examination Centres at Regional Centres (Semester I modules) .....	27 April
Last day for appeals (First Opportunity Examinations) (Semester I) .....	27 July
Last day to submit outstanding documentation .....	17 August
Last day to change Examination Centres at Regional Centres (Semester II modules – 1 <sup>st</sup> & 2 <sup>nd</sup> Opportunity Examinations).....	21 Sept
Last day to cancel enrolment .....	28 Sept
Last day for submission of Theses and Dissertations for examination.....	16 Nov

#### (ii) CANCELLATIONS

##### Semester I modules

Last day to cancel Semester I modules .....

i) Semester II modules

Last day to cancel Semester II modules .....

Double modules (A double module normally extends over one academic year)

Last day to cancel Double modules .....

#### (iii) FINANCE

##### Semester I modules

Last day to cancel with 100 % credit .....

Last day to cancel with 50 % credit .....

ii) Semester II modules

Last day to cancel with 100 % credit .....

Last day to cancel with 50 % credit .....

Double modules (a double module normally extends over one academic year)

Last day to cancel with 100 % credit .....

Last day to cancel with 50 % credit .....

## A. PERSONNEL

### A.1 OFFICE OF THE DEAN

- Dean:** **Prof OA Akinkugbe:** Ph.D. in Applied Econometrics, [University of Ibadan, Nigeria]; Master of Science [M.Sc.] in International Trade/Econometrics, [University of Ibadan, Nigeria]; Bachelor of Science [B.Sc.] [Hons.] in Economics [University of Ife, Nigeria].
- Deputy Dean:** **Associate Professor:** Dr. U Paliwal: Ph.D. M Com – Accountancy, B Com. (Hons) (MLS University India); NET (UGC, India)
- Faculty Officer:** **Ms SB Alfred:** Diploma - Mrkgt (Polytechnic), PGD Gender & Dev. Studies (UNAM), B.Tech-Marketing (Polytechnic), Master of Business Administration (MBA) (Maastricht School of Management - MSM, Netherlands).
- Assistant Faculty Officer:** **Ms L Lehmann:** Soft Skills and Basic IT (CCESI) India; Certificate in Public Administration for Africans, Beijing, The People's Republic of China; Certificate in Report & Presentation Skills, Pretoria, South Africa  
**Telephone: (+ 264-61 206-3454) (e-mail: [lehmann@unam.na](mailto:lehmann@unam.na))**

#### Coordinator: Income Generating Programmes

**Mr MA Olivier:** Educational Specialist [Ed.S.] (Jackson State University, US); Master of Business Administration [MBA] (Maastricht School of Management, Netherlands); Master of Science in Education [M.Ed.S] (Jackson State University, US); Bachelor of Education [B.Ed.] (Post Graduate) (UNAM); Higher Education Diploma (Secondary) [HED (Sec) (University of Namibia)  
**Telephone: (+ 264-61 206-3794) (email: [volivier@unam.na](mailto:volivier@unam.na))**

**Examination Officers:** **Mrs F Mario:** Bachelor of Business Administration (Entrepreneurship) UNAM  
**Telephone: (+ 264-61) 206-3715) Office Location UNAM Foundation, Ground Floor, Room D-036 (e-mail: [fmario@unam.na](mailto:fmario@unam.na))**

**Ms A Kleophas:** Certificate in Job-Start Programme (In-Service Training) UNAM  
**Telephone: (+ 264-61) 206-3256 Office Location UNAM Foundation, Ground Floor, D-Block (e-mail: [akleophas@unam.na](mailto:akleophas@unam.na))**

**Dean Secretary:** **Mrs I Gases:** Education Certificate Primary (Senior Primary) (UNAM), Junior Primary Teachers Education Diploma (IOL).  
**Telephone: (+ 264-61 206-3772) Office Location X - Block, 1st Floor, E-mail: [ilgaseb@unam.na](mailto:ilgaseb@unam.na)**

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

**The Faculty Officer**  
**Faculty of Economics and Management Sciences**  
**University of Namibia**  
**Private Bag 13301**  
**WINDHOEK**  
**Namibia**  
**Telephone:** (+ 264 61) 206-3987/3454  
**Fax:** (+ 264 61) 206-3914  
**E-mail:** [salfred@unam.na](mailto:salfred@unam.na)

**Matters regarding specific modules or programme information must be addressed to the relevant HEAD OF DEPARTMENT.**

## A.2 ACADEMIC PERSONNEL

### DEPARTMENT OF ACCOUNTING, AUDITING AND INCOME TAX

Head of Department: VACANT

<b>Professor:</b>	Prof J Hayes: B. Com (Hons) CA (SA) (Nam)
<b>Professor:</b>	Prof K.R Sharma, M.Com. PhD
<b>Associate Professor:</b>	Dr. U Paliwal: PhD. M Com – Accountancy, B Com. (Hons) (MLS University India); NET (UGC, India)
<b>Senior Lecturer:</b>	Mr C W Miller: B.Compt (Hons) (Unisa), C.A. (SA), C.A. (Nam)
<b>Lecturer:</b>	Ms T Chata : BBA (ZIM), PGDE (UNAM), MSc Engineering Management (USA), MSc Accounting and Finance (UNAM)
<b>Lecturer:</b>	Mr R H Thomas: BSc (UNAM) MBA (Maastricht University)
<b>Lecturer:</b>	Mr. Edwin D Beukes, B Compt, HonoursBCompt, PGD Auditing, MBL (UNISA), CA(SA), CA(Nam)
<b>Lecturer:</b>	Mrs Laura I. Pack; MBA (FINANCE) (SA)
<b>Assistant Lecturer:</b>	Mr A Hengari: Cert Int Buss Law (Howard) Bluris, LLB (UWC)
<b>Assistant Lecturer:</b>	Mr P Swartz: B.Com (UNAM) HonsBcompt(UNISA) PGD Management (Mancosa)
<b>Staff Dev-Fellows Tutors:</b>	Mr T Kandjaba : PostGraduate Diploma in Business Administration (UNAM), B. Com –in Accounting and Business Management (UNAM), Diploma in A+ Computer Technician (Rekenaar Skool-Boland, Technical Private College, Western Cape)
	Ms E lileka (B.Acc) (UNAM)
	Mr. T. L. Nakweenda (B.Acc) (UNAM)
	Ms Sharon V. Tjiueza (B.Acc) (UNAM)

### DEPARTMENT OF ECONOMICS

Head of Department: VACANT

<b>Professor:</b>	Prof OA Akinkugbe: Ph.D., MSc. [Ibadan]; B.Sc. (Hons.) [Ife, Nigeria]
<b>Associate Professor:</b>	Prof J Odada : B.A. (Maths and Econ), M.A. Econ, PhD. Econ (University of Nairobi).
<b>Senior Lecturer:</b>	Dr O Kakujaha-Matundu: M.A. (Univ. of Botswana), B.A. (UNAM) PhD Development Studies (ISS,Netherlands)
<b>Senior Lecturer</b>	Dr E Kaakunga: B.Com (University of Namibia), M.Phil (Economics) University of Ghana; PhD. (Economics) University of Natal
<b>Lecturer:</b>	Ms J Mumangeni M.A Economics(University of Botswana), B.Econ (UNAM)
<b>Lecturer:</b>	Mr E. Naimhwaka: M.Economics, (Stellenbosch), B.Econ Honours(UNV Stellenbosch), B.Comm (UNAM),
<b>Lecturer:</b>	Mr F T Kandenge: M.A Economic Policy and Management (UNIDEP, SENEGAL) Bachelor of Economics (UNAM)
<b>Lecturer:</b>	Mr JPS Sheefeni :B.Econ (UNAM), B.Econ Hons, M.Econ (UWC)
<b>Lecturer:</b>	Ms T Kaulihowa.:M.A Economic (University of Botswana) Bachelor of Economics (UNAM)
<b>Lecturer:</b>	Dr RT Chifamba: PhD. Economics (University of Göteborg), MSc Economics (University of Zimbabwe) BSc Honour (Economics), University of Zimbabwe

**DEPARTMENT OF MANAGEMENT SCIENCE**Head of Department: **VACANT**

- Professor:** Prof. N Schutte: PhD. in Public Management (Tswane University, RSA, Masters in Management and Development (North West University, RSA)
- Lecturer:** Mr M Tjueza: Diploma Development Administration (South Devon College, UK), B-Tech Public Administration (Brighton University, UK), PGD.Human Resources (Curtin University,UK), MBA (Edithowan University, Australia).
- 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.
- Lecturer:** Mr. F Dangarembizi: MBA (National University of Science and Technology – NUST - Zim), BA (Cuba), Diploma in Tourism (UK).
- Lecturer:** Mr. P Erwee: B.Sc. (Mathematics and Applied Mathematics), University of Stellenbosch; MBA (University of Stellenbosch Business School)
- Lecturer:** Ms J. //Haubas, HPEC, UNAM, Snr Dip in Education CACC-Zimbabwe, Pre-MBA-UNAM/MSM, MSc. Strategic Human Resource Management University of Glamorgan (UK)
- Lecturer:** Dr W. April: BBA-UNAM,HonorsBcmm-HRM and Industrial Psychology, MComm-University of Stellenbosch in Collaboration with EBS-Germany, PhD-Entrepreneurship Lincoln University, New Zealand
- Assistant Lecturer:** Mr. Jeremiah TjatindiTjiveta: Certificate in Industrial Merchant, Eckert Berufshule-Germany, Higher National Diploma in Business Studies, Curtin University-Australia, Master of Social Science (Development Studies)-Edith Cowan University, Australia.
- Tutor:** Mrs. J W Erwee: B.Sc. (Chemistry and Biochemistry) University of Stellenbosch; Honours - Medical Biochemistry, University of Stellenbosch.

**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)
- 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 L Blaauw B.A. (UNAM), B.A. Hons (Rhodes Univ.); M A (Rhodes Univ), Ph.D (Rhodes Univ.)
- Lecturer:** Dr Sitali Brian : B-Admin. (UNAM), M Admin (UNAM) (, Ph.D (North-West University (Republic of South Africa)
- Lecturer:** Mr P Kaapama, N Dip. Pub Admin (Polytechnic of Namibia), MSc. Dev Admin (University of Bristol,
- Lecturer:** Mr. M Sikanda: B. Admin. (UNAM); Masters of Public Administration (University of Botswana)
- Lecturer:** Ms EK Thomas: BA, MA (Public Policy and Admin) (ISS, The Hague and UNAM), HED (UNAM)

**NAMIBIA BUSINESS SCHOOL Tel: +264 61 413500 Fax: +264 61 413512 E-mail : [busschool@unam.na](mailto:busschool@unam.na)**

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Nehemia Uzera	Officer-in-Charge: learning
Lovisa Amon	Officer: Academic programmes
Ronald Gariseb	Officer: Cooperate Services
Kashiwanwa Neshila	Officer-in-Charge: Consult
Albert Kamuinjo	Officer-in-Charge: Research
Lawrence Mutjavikua	Officer-in-Charge: Training
Christaline Handura	Resource Centre Assistant
Taosoni !Noarises	Receptionist
Christina Kaengurova	General Assistant
Saima Gotlieb	General Assistant

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

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

### **B1. Undergraduate Programmes**

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

**FOR THE FOLLOWING PROGRAMMES KINDLY FAMILIARIZE YOURSELF WITH OUR POSTGRADUATE PROSPECTUS, CONTACT SCHOOL OF POSTGRADUATE STUDIES, FACULTY OFFICER: MRS DESIREE DAVIES, Telephone: 264-61-206 4615; E-mail: [ddavies@unam.na](mailto:ddavies@unam.na)**

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

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

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

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

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#### **C.1.1 OBJECTIVE OF THE PROGRAM**

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

#### **C.1.2 CRITERIA FOR ADMISSION**

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

- A candidate should 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,
- 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.

#### **C.1.3 ARTICULATION OPTIONS**

Successful completion of this certificate allows entry into the higher diploma in accounting and auditing. After successful completion of the certificate, students may be exempted from Computer Literacy and Contemporary Social Issues modules on a case by case basis.

#### **C.1.4 ASSESSMENT CRITERIA**

A student is admitted to the examination in a module if the required continuous assessment mark of 40% has been obtained. 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 ratio of 50:50. A sub minimum of 40% must be obtained in the continuous assessment as well as examination. Consult the General Information and Regulations Prospectus for detailed examination, promotions and re-examination rules.

#### **C.1.5 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 48 equivalent credits by the end of the First year.

#### **C.1.6 MAXIMUM NUMBER OF COURSES PER YEAR**

A student can register for all modules (128 credits) in a year

#### **C.1.7 REQUIREMENTS FOR QUALIFICATION AWARD**

This qualification will be awarded to candidates who pass all the modules offered on the program with a total of 128 credits. All the modules offered on this program are compulsory.

#### **C.1.8 IMPLEMENTATION STRATEGY**

The program is already existing and running both on evening (face to face) and distance modes.

#### **C.1.9 CLASS ATTENDANCE**

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

#### **C.1.10 MODE OF DELIVERY**

The certificate is a one year programme offered in evenings through full time face to face mode and on distance mode through centre of external studies.

#### **C.1.11 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 any time during the year.

### C.1.12 CURRICULUM

Course code	Course	NQF Level	Credits	Compulsory (C) / Elective (E)	(Co-requisite) / Pre-requisite
<b>YEAR 1: SEMESTER 1</b>					
CABS 1400	Introduction to Mathematics	4	8	C	None
LCEC 1411	English Communication for Certificate Purposes	4	16	C	None
CAFA 1411	Introduction to Financial Accounting A	4	16	C	None
UCLC 3509	Computer Literacy	4	8	C	None
CAMA 1411	Management	4	16	C	None
<b>Total Credits Semester 1</b>			<b>64</b>		
<b>YEAR 1: SEMESTER 2</b>					
UCSI 3529	Contemporary Social Issues	4	8	C	None
CABS 1400	Introduction to Mathematics	4	8	C	None
CAFA 1412	Introduction to Financial Accounting B	4	16	C	None
CATA 1412	Introduction to Taxation	4	16	C	None
CAIS 1412	Introduction to Computerized accounting	4	16	C	None
<b>Total credits Semester 2</b>			<b>64</b>		
<b>TOTAL CREDITS FOR THE PROGRAMME</b>			<b>128</b>		

### C.1.13 SYLLABI

#### YEAR 1 : SEMESTER 1

##### INTRODUCTION TO MATHEMATICS

##### CABS 1400

**NQF:** 4      **Credits:** 16      **Contact hours:** 2 hours lecture & 1 tutorial per week for 28 weeks

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

**Pre-requisites:** None

**Module Description:**

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

##### INTRODUCTION TO FINANCIAL ACCOUNTING A

##### CAFA 1411

**NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

Introduction to accounting, Purpose and function of accounting, Scope of accounting, The Accounting equation and the elements of financial statements, The basic principles of accounting, Recording in the various journals, Posting to the General Ledger, Compiling the Trial Balance, Adjustments, Post adjustments trial balance, Preparation of financial statements.

##### MANAGEMENT

##### CAMA1411

**NQF:** 4      **Credits:** 16      **Contact hours:** 2 hours lecture per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**YEAR 1 : SEMESTER 2**

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**INTRODUCTION TO FINANCIAL ACCOUNTING B****CAFA 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

Accounting for current and non-current assets, Accounting for current and non-current liabilities, Preparation of bank reconciliation statement, Methods and procedures for recording depreciation, Methods and procedures for valuing and recording inventory, Preparing financial statements from incomplete records and rectification of errors.

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**INTRODUCTION TO TAXATION****CATA 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

Introduction to the Income Tax Act No 24 of 1981, source or residence principles ;gross income and its components, true source and deemed source, capital and revenue nature of income, specific inclusions, calculating normal tax payable, exempt income, establishing the general and special deductions to calculate taxable income, determining the taxable income of individuals, general and specific deductions allowed for individuals, fringe benefits, tax evasion and avoidance, VAT (value added tax), introduction to other types of tax: customs and excise, assessment rates, land tax, petroleum tax, transfer duty, stamp duty, airport tax.

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**INTRODUCTION TO COMPUTERIZED ACCOUNTING****CAIS 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 2 hours theory & 2 hours practical per week**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

Basic conceptual foundation of Accounting information system, Hardware: inputs, processing, and output devices, Software: Application Software, Data Recording and ethics in recording and keeping accounting data. Productivity and computerized systems; recording business transactions and preparing various reports.

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH COMMUNICATION FOR CERTIFICATE PURPOSES****LCEC 1311**



**C.2.1 OBJECTIVE OF THE PROGRAM**

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

**C.2.2 CRITERIA FOR ADMISSION**

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

- A candidate should 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,
- 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.

**C.2.3 ARTICULATION OPTIONS**

Successful completion of this certificate allows entry into the higher diploma in accounting and auditing. After successful completion of the certificate, students may be exempted from Computer Literacy and Contemporary Social Issues modules on a case by case basis.

**C.2.4 ASSESSMENT CRITERIA**

A student is admitted to the examination in a module if the required continuous assessment mark of 40% has been obtained. 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 ratio of 50:50. A sub minimum of 40% must be obtained in the continuous assessment as well as examination. Consult the General Information and Regulations Prospectus for detailed examination, promotions and re-examination rules.

**C.2.5 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 48 equivalent credits by the end of the **First year**.

**C.2.6 MAXIMUM NUMBER OF COURSES PER YEAR**

A student can register for all modules (128 credits) in a year

**C.2.7 REQUIREMENTS FOR QUALIFICATION AWARD**

This qualification will be awarded to candidates who pass all the modules offered on the program with a total of 128 credits. All the modules offered on this program are compulsory.

**C.2.8 IMPLEMENTATION STRATEGY**

The program is already existing and running both on evening (face to face) and distance modes.

**C.2.9 CLASS ATTENDANCE**

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

**C.2.10 MODE OF DELIVERY**

The certificate is a one year programme offered in evenings through full time face to face mode and on distance mode through centre of external studies.

**C.2.11 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 any time during the year.

## C.2.12 CURRICULUM

Course code	Course	NQF Level	Credits	Compulsory (C) / Elective (E)	(Co-requisite) / Pre-requisite
<b>YEAR 1 : SEMESTER 1</b>					
CABS 1400	Introduction to Mathematics	4	8	C	None
LCEC 1411	English Communication for Certificate Purposes	4	16	C	None
CAFA 1411	Introduction to Financial Accounting A	4	16	C	None
CAAT 1411	Introduction to Audit Theory & Process	4	16	C	None
UCLC 3509	Computer Literacy	4	8	C	None
<b>Total Credits Semester 1</b>			<b>64</b>		
<b>YEAR 1 : SEMESTER 2</b>					
UCSI 3529	Contemporary Social Issues	4	8	C	None
CABS 1400	Introduction to Mathematics	4	8	C	None
CAGA 1412	Introduction to Government Accounting and Auditing	4	16	C	None
CAIS 1412	Introduction to Computerized accounting	4	16	C	None
CAFA 1412	Introduction to Financial Accounting B	4	16	C	None
<b>Total credits Semester 2</b>			<b>64</b>		
<b>TOTAL CREDITS FOR THE PROGRAMME</b>			<b>128</b>		

## C.2.13 SYLLABI

### YEAR 1 : SEMESTER 1

#### INTRODUCTION TO MATHEMATICS

#### CABS 1400

**NQF:** 4      **Credits:** 16      **Contact hours:** 2 hours lecture & 1 tutorial per week for 28 weeks

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

**Pre-requisites:** None

**Module Description:**

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

#### INTRODUCTION TO FINANCIAL ACCOUNTING A

#### CAFA 1411

**NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

Introduction to accounting, Purpose and function of accounting, Scope of accounting, The Accounting equation and the elements of financial statements, The basic principles of accounting, Recording in the various journals, Posting to the General Ledger, Compiling the Trial Balance, Adjustments, Post adjustments trial balance, Preparation of financial statements.

#### INTRODUCTION TO AUDIT THEORY AND PROCESS

#### CAAT 1411

**NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

This includes the nature of auditing, the regulatory framework of auditing, auditing standards and principles of auditing, planning of new and subsequent audits, accounting and internal control systems and internal auditing.

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**YEAR 1 : SEMESTER 2**

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**INTRODUCTION TO GOVERNMENT ACCOUNTING AND AUDITING****CAGA 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

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, cash accounting, modified cash basis of accounting, accrual accounting budgetary accounting and the vote system, vote and ledger accounting, vote heads, accounting for expenditure, forward planning, the general ledger, subsidiary ledgers, reconciliation between them. 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 scope of the Auditor-General's report compared to the scope of private sector audit reports.

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**INTRODUCTION TO COMPUTERIZED ACCOUNTING****CAIS 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 2 hours theory & 2 hours practical per week**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

Basic conceptual foundation of Accounting information system, Hardware: inputs, processing, and output devices, Software: Application Software, Data Recording and ethics in recording and keeping accounting data. Productivity and computerized systems; recording business transactions and preparing various reports.

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**INTRODUCTION TO FINANCIAL ACCOUNTING B****CAFA 1412****NQF:** 4      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 2 hour paper**Pre-requisites:** None**Module Description:**

Accounting for current and non-current assets, Accounting for current and non-current liabilities, Preparation of bank reconciliation statement, Methods and procedures for recording depreciation, Methods and procedures for valuing and recording inventory, Preparing financial statements from incomplete records and rectification of errors.

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY**  
**CONTEMPORARY SOCIAL ISSUES**  
**ENGLISH COMMUNICATION FOR CERTIFICATE PURPOSES****UCLC 3509**  
**UCSI 3529**  
**LCEC 1311**

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

Please take note that there will be NO INTAKE for 1<sup>st</sup> year 2012 Academic year. Programme phasing out in 2012. Current students registered in 2011 will be accommodated accordingly.

#### C.3.1 OBJECTIVE OF THE PROGRAMME

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

#### C.3.2 ADMISSION REQUIREMENTS

An applicant should:

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

#### C.3.3 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.

#### 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 apply.

#### C.3.6 DURATION OF THE COURSE

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

#### C.3.7 CURRICULUM

YEAR 1 : SEMESTER 1				
Code	Course	Contact hours	Credits	NQF level
CABF 2411	Basic Financial Accounting A	56	16	4
CABM 2411	Business Mathematics	56	16	4
CAFM 2431	Functional Management	56	16	4
ULEG 2410	English for General Communication	56	16	4
<b>Total Credits for Semester 1</b>		<b>224</b>	<b>64</b>	
YEAR 1 : SEMESTER 2				
CABF 2412	Basic Financial Accounting B	56	16	4
CACL 2432	Commercial Law	56	16	4
UCLC 3509	Computer Literacy	28	8	4
UCSI 3529	Contemporary Social Issues	28	8	4
ULEG 2410	English for General Communication	56	16	4
<b>Total Credits for Semester 2</b>		<b>224</b>	<b>64</b>	
<b>Total Credits for YEAR 1</b>		<b>448</b>	<b>128</b>	
YEAR 2 : SEMESTER 1				
CAGU 2531	Introduction to Audit Theory	56	16	5
CEMI 3571	Basic Microeconomics	56	16	5
CAFE 2511	Fundamentals of Accounting A	56	16	5
CATP 2511	Taxation Practices A	56	16	5
<b>Total</b>		<b>224</b>	<b>64</b>	
YEAR 2 : SEMESTER 2				
CAGU 2532	Introduction to the Audit Process	56	16	5
CEMA 3572	Basic Macroeconomics	56	16	5
CAFE 2512	Fundamentals of Accounting B	56	16	5
CATP 2512	Taxation Practices B	56	16	5
<b>Total</b>		<b>224</b>	<b>64</b>	
<b>Total Credits for YEAR 2</b>		<b>448</b>	<b>128</b>	
<b>TOTAL FOR THE PROGRAMME</b>		<b>896</b>	<b>256</b>	

## C.3.8 SYLLABI

### YEAR 1 : SEMESTER 1

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#### BASIC FINANCIAL ACCOUNTING A

CABF 2411

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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#### BUSINESS MATHEMATICS

CABM 2411

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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

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#### FUNCTIONAL MANAGEMENT

CAFM 2431

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** Principles of Management (CAPP2412)

**Module Description:**

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

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### YEAR 1 : SEMESTER 2

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#### BASIC FINANCIAL ACCOUNTING B

CABF 2412

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

Introduction to various forms of enterprise, financial statements of non-profit entities, trading entities and manufacturing entities, departmental accounts, cash flow statements, analysis and interpretation of financial statements: ratio analysis, financial calculations, basic costing concepts, budgets and budgetary control, cost-volume-profit analysis.

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#### COMMERCIAL LAW

CACL 2432

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)

**Module Description:**

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: moracreditoris , moradebitoris, defective performance, prevention of performance, repudiation, remedies for breach of contract, specific performance as a remedy for breach of contract and other potential remedies available to an aggrieved party.

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## YEAR 2 : SEMESTER 1

### INTRODUCTION TO AUDIT THEORY

CAGU 2531

**NQF:** 5                      **Credit:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)

**Module Description:**

To introduce students to the basic audit theory. This includes nature of auditing, regulatory framework of auditing, auditing standards and principles of auditing, planning of new and subsequent audit, accounting and internal control systems and internal auditing.

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### BASIC MICROECONOMICS

CEMI 3571

**NQF:** 5                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

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### FUNDAMENTALS OF ACCOUNTING A

CAFE 2511

**NQF:** 5                      **Credit:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)

**Module Description:**

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

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### TAXATION PRACTICES A

CATP 2511

**NQF:** 3                      **Credit:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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## YEAR 2 : SEMESTER 2

### INTRODUCTION TO AUDIT PROCESS

CAGU 2532

**NQF:** 5                      **Credit:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)

**Module Description:**

Audit evidence, Substantive tests and verification of assets and liabilities, Audit sampling, computerised auditing and audit report.

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**BASIC MACROECONOMICS****CEMA3572****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**FUNDAMENTALS OF ACCOUNTING B****CAFE 2512****NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%): two tests and one assignment  
Examination: (50%): 1 x 3 hour paper**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)**Module Description:**

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

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**TAXATION PRACTICES B****CATP 2512****NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50% (Minimum 2 tests and 1 assignment)  
Examination 50% (1 x 3 hour examination paper)**Pre-requisites:** None**Module Description:**

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

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION****ULEG 2410**

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

Please take note that there will be NO INTAKE for 1<sup>st</sup> year 2012 Academic year. Programme phasing out in 2012. Current students registered in 2011 will be accommodated accordingly.

### 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 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.4.3 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 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.4.6 CURRICULUM

Code	Course	Contact hours	Credits	NQF level
<b>YEAR 1 : SEMESTER 1</b>				
CABM 2411	Business Mathematics	56	16	4
ULEG 2410	English for General Communication	56	16	3
CABF 2411	Basic Financial Accounting A	56	16	4
CAGA 2411	Government Auditing A	56	16	4
<b>Total credits for Semester 1</b>		<b>224</b>	<b>64</b>	
<b>YEAR 1 : SEMESTER 2</b>				
ULEG 2410	English for General Communication	56	16	3
CABF 2412	Basic Financial Accounting B	56	16	4
UCLC 3509	Computer Literacy	28	8	4
UCSI 3529	Contemporary Social Issues	28	8	4
CAGA 2412	Government Auditing B	56	16	4
<b>Total credits for Semester 2</b>		<b>224</b>	<b>64</b>	
<b>Total credits for Year 1</b>		<b>448</b>	<b>128</b>	
<b>YEAR 2 : SEMESTER 1</b>				
CAGU 2531	Introduction to Audit Theory	56	16	5
CEMI 3571	Basic Micro Economics	56	16	5
CAFE 2511	Fundamentals of Accounting A	56	16	5
CAPF 2511	Public Finance A	56	16	5
CATP 2511	Taxation Practices	56	16	5
<b>Total</b>		<b>280</b>	<b>80</b>	
<b>YEAR 2 : SEMESTER 2</b>				
CAGU 2532	Introduction to the Audit Process	56	16	5
CEMA 3572	Basic Macro Economics	56	16	5
CAFE 2512	Fundamentals of Accounting B	56	16	5
CAPF 2512	Public Finance B	56	16	5
CAPG 2522	Public Sector and Government Accounting Standards	56	16	5
<b>Total credits for Semester 2</b>		<b>280</b>	<b>80</b>	
<b>Total credits for YEAR 2</b>		<b>560</b>	<b>160</b>	
<b>TOTAL CREDITS FOR PROGRAMME</b>		<b>1 008</b>	<b>288</b>	



## C.4.7 SYLLABI

### YEAR 1 : SEMESTER 1

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#### BUSINESS MATHEMATICS

CABM 2411

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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

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#### BASIC FINANCIAL ACCOUNTING A

CABF 2411

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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#### GOVERNMENT AUDITING A

CAGA 2411

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

Introduction to basic principles of public sector auditing and the State Finance Act, 1991, definition of an audit of financial and other information, an overview of the postulates and concepts of auditing, the meaning and the importance of auditor's independence, including that of the Auditor-General factors affecting auditor independence and measure to attain it, audit regulations and audit program, audit planning and control, the risk based approach: audit judgment, search for evidence explained, system work: basic ideas, internal audit.

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### YEAR 1 : SEMESTER 2

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#### BASIC FINANCIAL ACCOUNTING B

CABF 2412

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

Introduction to various forms of enterprise, financial statements of non-profit entities, trading entities and manufacturing entities, departmental accounts, cash flow statements, analysis and interpretation of financial statements: ratio analysis, financial calculations, basic costing concepts, budgets and budgetary control, cost-volume-profit analysis.

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#### GOVERNMENT AUDITING B

CAGA 2412

**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**YEAR 2 : SEMESTER 1**

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**INTRODUCTION TO AUDIT THEORY****CAGU 2531**

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**NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%): two tests and one assignment  
Examination: (50%): 1 x 3 hour paper**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)**Module Description:**

To introduce students to the basic audit theory. This includes nature of auditing, regulatory framework of auditing, auditing standards and principles of auditing, planning of new and subsequent audit, accounting and internal control systems and internal auditing.

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**BASIC MICROECONOMICS****CEMI 3571**

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**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

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**FUNDAMENTALS OF ACCOUNTING A****CAFÉ 2511**

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**NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%): two tests and one assignment  
Examination: (50%): 1 x 3 hour paper**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)**Module Description:**

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

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**PUBLIC FINANCE A****CAPF 2511**

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**NQF:** 4      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%) Minimum 2 tests and 1 assignment  
Examination: (50%) 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**TAXATION PRACTICES****CATP 2511**

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**NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%) Minimum 2 tests and 1 assignment  
Examination: (50%) 1 x 3 hour examination paper**Pre-requisites:** Taxation (CATN 2411)**Module Description:**

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

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**YEAR 2 : SEMESTER 2**

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**INTRODUCTION TO AUDIT PROCESS****CAGU 2532****NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%): two tests and one assignment  
Examination: (50%): 1 x 3 hour paper**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)**Module Description:**

Audit evidence, Substantive tests and verification of assets and liabilities, Audit sampling, computerised auditing and audit report.

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**BASIC MACROECONOMICS****CEMA 3572****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**FUNDAMENTALS OF ACCOUNTING B****CAFE 2512****NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%): two tests and one assignment  
Examination: (50%): 1 x 3 hour paper**Pre-requisites:** Basic Financial Accounting A and B (CABF2411/2)**Module Description:**

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

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**PUBLIC FINANCE B****CAPF 2512****NQF:** 5      **Credit:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%) Minimum 2 tests and 1 assignment  
Examination: (50%) 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**PUBLIC SECTOR AND GOVERNMENT ACCOUNTING STANDARDS****CAPG 2522**

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**NQF:** 5**Credit:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: (50%) Minimum 2 tests and 1 assignment  
Examination: (50%) 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION****ULEG 2410**

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

### C.5.1 OBJECTIVE OF THE PROGRAM

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

### C.5.2 ADMISSION REQUIREMENTS

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

### C.5.3 ARTICULATION ROUTE

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

### C.5.4 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.5.5 EXAMINATION RULES

Faculty examination rules will apply.

### C.5.6 DURATION OF THE COURSE

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

### C.5.7 CURRICULUM

Code	Course	Contact hrs	Credits	NQF level
<b>FIRST SEMESTER</b>				
CAUA 2651	Auditing A	56	16	6
CAFE 2611	Financial Accounting 1A	56	16	6
CASM 2671	Strategic Management	56	16	6
CAAV 2631	Value Added Tax	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
<b>SECOND SEMESTER</b>				
CAUA 2652	Auditing B	56	16	6
CACT 2632	Comparative Taxation	56	16	6
CAFE 2612	Financial Accounting 1B	56	16	6
CATA 2632	International Trade Transactions	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year</b>	<b>448</b>	<b>128</b>	

### C.5.8 SYLLABI

#### YEAR 1 : SEMESTER 1

##### AUDITING A

##### CAUA 2651

**NQF:** 6

**Credits:** 16

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

**Module assessment:**

Continuous assessment: 50%: two tests and one assignment

Examination: 50%: 1 x 3 hour examination paper

**Pre-requisites:**

Fundamentals of Accounting A & B (CAFE2511/2)

**Module Description:**

To introduce students to more advanced audit theory and practice, including auditing concepts and approaches as well as an overview of some generally accepted auditing standards. Topics include: the need for Auditors, the role of Auditing in Corporate Management (as per the King Reports on corporate governance), the history and development of the Audit Profession, procedures to regulate the profession and to set standards (including SAAS100, 200 and the Code of Professional Conduct), the duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and error (including Auditors Act

S20), Fundamental Auditing Concepts like: Audit Assurance (SAAS120, 200, 240, 250); Audit Evidence (SAAS500), Audit Materiality and Risk (SAAS320, 400); Internal Control (SAAS400).

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**FINANCIAL ACCOUNTING 1A****CAFÉ 2611****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour paper**Pre-requisites:** Fundamentals of Accounting A & B (CAFÉ 3511/2)**Module Description:**

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

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**STRATEGIC MANAGEMENT****CASM 2671****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour paper**Pre-requisites:** Fundamentals of Accounting A & B (CAFÉ 3511/2)**Module Description:**

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

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**VALUE ADDED TAX****CAAV 2631****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour paper**Pre-requisites:** Fundamentals of Accounting A & B (CAFÉ 3511/2)**Module Description:**

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

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**YEAR 1 : SEMESTER 2****AUDITING B****CAUA 2652****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: 50%: two tests and one assignment  
Examination: 50%: 1 x 3 hour examination paper**Pre-requisites:** Computer Literacy (UCLC 3509)**Module Description:**

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

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**COMPARATIVE TAXATION****CACT 2632****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment: 50% (Minimum 2 tests and 1 assignment)  
Examination: 50% (1 x 3 hour examination paper)**Pre-requisites:** None**Module Description:**

This course examines several tax policy issues related to the income tax systems of developed and developing countries and evaluates alternative approaches to these issues, it will review how a country's particular circumstances may influence the design of tax rules, topics include introduction to tax policy, comparative tax

systems within Southern African Development Community (SADC), COMESA, EU, and NAFTA, basic principles of international tax, differences in residence rules, international double taxation relief, basic operation of double tax treaties with particular emphasis on the SADC region using the OECD Model), VAT within SADC/COMESA, tax practice focusing on SADC's initiative to harmonize taxation within the region.

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**FINANCIAL ACCOUNTING 1B****CAFE2612****NQF:** 6**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment

Examination 50%: 1 x 3 hour paper

**Pre-requisites:** Fundamentals of Accounting A & B (CAFÉ 3511/2)**Module Description:**

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

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

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**INTERNATIONAL TRADE TRANSACTIONS****CATA 2632****NQF:** 6**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment

Examination 50%: 1 x 3 hour paper

**Pre-requisites:** Fundamentals of Accounting A & B (CAFÉ 3511/2)**Module Description:**

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

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

### C.6.1 OBJECTIVE OF THE PROGRAMME

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

### C.6.2 ADMISSION REQUIREMENTS

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

### C.6.3 ARTICULATION ROUTE

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

### C.6.4 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.6.5 EXAMINATION RULES

Faculty examination rules will apply.

### C.6.6 DURATION OF THE COURSE

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

### C.6.7 CURRICULUM

Code	Course	Contact hours	Credits	NQF level
<b>FIRST SEMESTER</b>				
CAPG 2631	Public Sector and Government Accounting Standards A	56	16	6
CAUA 2651	Auditing A	56	16	6
CAFE 2611	Financial Accounting 1A	56	16	6
CAPF 2631	Public Sector Financial Management A	56	16	6
	<b>Total credits for semester 1</b>	<b>224</b>	<b>64</b>	
<b>SECOND SEMESTER</b>				
CAPG 2632	Public Sector and Government Accounting Standards B	56	16	6
CAFE 2612	Financial Accounting 1B	56	16	6
CAUA 2652	Auditing B	56	16	6
CAPF 2632	Public Sector Financial Management B	56	16	6
	<b>Total credits for semester 2</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year</b>	<b>448</b>	<b>128</b>	

### C.6.8 SYLLABI

#### YEAR 1 ; SEMESTER 1

#### PUBLIC SECTOR AND GOVERNMENT ACCOUNTING STANDARDS A CAPG 2631

**NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour paper

**Pre-requisites:** None

#### Module Description:

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.



<b>AUDITING A</b>		<b>CAUA 2651</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50% (Minimum 2 tests and 1 assignment) Examination: 50% (1 x 3 hour examination paper)	
<b>Pre-requisites:</b>	Fundamentals of Accounting A & B (CAFE2511/2)	
<b>Module Description:</b>	To introduce students to more advanced audit theory and practice, including auditing concepts and approaches as well as an overview of some generally accepted auditing standards. Topics include: the need for Auditors, the role of Auditing in Corporate Management (as per the King Reports on corporate governance), the history and development of the Audit Profession, procedures to regulate the profession and to set standards (including SAAS100, 200 and the Code of Professional Conduct), the duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and error (including 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).	

<b>FINANCIAL ACCOUNTING 1A</b>		<b>CAFE 2611</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%:1 x 3 hour paper	
<b>Pre-requisites:</b>	Fundamentals of Accounting A & B (CAFÉ 3511/2)	
<b>Module Description:</b>	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.	

<b>PUBLIC SECTOR FINANCIAL MANAGEMENT A</b>		<b>CAPF 2631</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%:1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course has several objectives. The primary objective is to introduce students to various forms of financial information as a decision-making tool within public sector. The course explains the meaning and applicability of financial management tools including those relating to budgets and capital investments. Thus, it explores the meaning and significance of financial management in the public services, in a way which combines both theoretical arguments and practical applications.	

## **YEAR 1 : SEMESTER 2**

<b>PUBLIC SECTOR AND GOVERNMENT ACCOUNTING STANDARDS B</b>		<b>CAPG 2632</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%:1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	Financial instruments – disclosures and presentation, investment, property plant and equipment, segment reporting, provisions, contingent liabilities and contingent assets, related party disclosures, impairment of non-cash generating assets, disclosure of financial information about the general government sector, revenue from non-exchange transactions such as taxes and transfers, presentation of budget information in financial statements, employee benefits, impairment of cash generating assets and financial reporting under the cash basis of accounting.	

<b>FINANCIAL ACCOUNTING 1B</b>		<b>CAFE 2612</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%:1 x 3 hour paper	
<b>Pre-requisites:</b>	Fundamentals of Accounting A & B (CAFÉ 3511/2)	

**Module Description:**

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

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

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**AUDITING B****CAUA 2652****NQF:** 6**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:**

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

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

**Pre-requisites:**

Computer Literacy (UCLC 3409)

**Module Description:**

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

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**PUBLIC SECTOR FINANCIAL MANAGEMENT B****CAPF 2632****NQF:** 6**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:**

Continuous assessment 50%: two tests and one assignment

Examination 50%:1 x 3 hour paper

**Pre-requisites:**

None

**Module Description:**

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

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**C.7.1 INTRODUCTION**

The Bachelor of Accounting (Honours) program equips students with the necessary accounting knowledge and skills that allows them to pursue their career in accounting, auditing, finance, taxation, banking, and other related areas. The Bachelor of Accounting (Honours) is a single major programme, which seeks to provide an academic foundation for students intending to pursue a career in the accounting profession or financial service sector. This program is an academic honours and does not entitle holders of this qualification to write board exams to become a chartered accountant. Having completed this program students may decide to work or study for Masters degrees offered by University of Namibia or other institutions.

**C.7.2 CRITERIA FOR ADMISSION**

- To register for the Bachelor of Accounting (Honours), a student must hold a valid Namibia Senior Secondary Certificate (NSSC) or any equivalent qualification. English is a compulsory subject and students should obtain at least at grade C (English as Second Language) or grade D (English First Language).
- A student 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, a minimum of 25 points in five subjects does not necessarily ensure and/or guarantee admission.
- The Department reserves the right to interview students before admission.
- Admission is also 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.

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

**C.7.3 ARTICULATION OPTIONS**

Current students of the Bachelor of Accounting (Honours) may be considered for transfer to the Bachelor of Accounting (Chartered Accountancy), if they obtain an average of 70% including a minimum of 70% in accounting modules in the first and second year subject to availability of places.

- Students will be eligible for admission into year 1 of the Bachelor of Accounting (Chartered Accountancy) after completing year 1.
- Students will be eligible for admission into year 2 of the Bachelor of Accounting (Chartered Accountancy) after completing year 2.
- Transfer into year 3 of the Bachelor of Accounting (Chartered Accountancy) will not be allowed.
- Students of the Bachelor of Accounting (Chartered Accountancy) will be allowed to transfer to the Bachelor of Accounting (Honours) and will be exempted for the modules already passed on a case by case basis.
- This qualification serves as an entry point to the Master of Science in Accounting and Finance and Post Graduate Diploma in Internal Auditing offered by the department and other programs such as MBA offered by business school.
- This qualification also provides 7 exemptions for CIMA qualification. Holders of this qualification who want to become Chartered Accountants may register for CTA program offered by accredited universities and may be required to do the bridging year before qualifying for CTA programme.

**C.7.4 ASSESSMENT CRITERIA**

A student will be admitted to the examination in a module if he/she has obtained the required continuous assessment mark of 40%. A candidate passes a module if a final mark of 50% is obtained. The final mark for the core modules offered by the department of accounting, auditing and income tax consists of continuous assessment and examination mark in the ratio of 50:50. A sub minimum of 40% must be obtained in the continuous assessment as well as examination. Consult the General Information and Regulation Prospectus for detailed examination, promotions and re-examination rules.

**C.7.5 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

*For readmission into the faculty a student should have passed:*

- *At least 48 credits by the end of first year; however, for readmission into the program this must include both modules on fundamentals of accounting (CAFE3581 and CAFE3582)*
- *At least 136 credits by the end of second year;*
- *At least 232 credits by the end of third year;*
- *At least 340 credits by the end of fourth year;*

### C.7.6 ADVANCEMENT AND PROGRESSION RULES

A student advances to the following year if at least 2/3 of the credits of the previous year have been passed. If a student passed less than 2/3 of the curriculum, he/she may not register for any modules of the following year. Prerequisites for modules that require them should be passed first before registering for such modules.

- At least 88 credits from the first year must be passed before enrolling for second year modules
- At least 80 credits from the second year must be passed before enrolling for third year modules
- At least 88 credits from the third year must be passed before enrolling for fourth year modules

### C.7.7 MAXIMUM NUMBER OF COURSES PER YEAR

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

### C.7.8 REQUIREMENTS FOR QUALIFICATION AWARD

This qualification will be awarded to students who pass all the modules (520 credits) offered on the program. All the modules offered in this program are compulsory.

### C.7.9 IMPLEMENTATION STRATEGY

The programme is in offer through both face to face and distance modes. The revised programme will phase in gradually so that students on current program can graduate on the old curriculum. In January 2012 there will be first year intake for the revised programme. If students on old curriculum fail any modules the following course equivalents will be used while repeating those modules on revised curriculum.

### C.7.10 MODE OF DELIVERY

The programme is offered full time on main campus using face to face mode. The programme is also offered on full time distance mode through centre of external studies. There will be no admissions for first year on this programme for evening (part time) batch from 2012 and it will be phased out gradually from evening offering.

### C.7.11 DURATION OF STUDY

The minimum duration of Bachelor of Accounting (Honours) is four years and the maximum duration is 6 years. Students 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 at any time. On distance mode the minimum duration to complete this program is 4 years and maximum duration is 8 years.

### C.7.12 COURSE EQUIVALENTS

Course equivalents			
Current course and code		Equivalent course and code	
Code	course name	Code	course name
<b>Year 1</b>	<b>Semester 1</b>		
CAFE3511	Fundamentals of Accounting A	CAFE3581	Fundamentals of Accounting
	<b>Semester 2</b>		
CAFE3512	Fundamentals of Accounting B	CAFE3582	Fundamentals of Accounting B
<b>Year 2</b>	<b>Semester 1</b>		
CABA3631	Business Statistics A	CABA3691	Business Statistics A
CAFE3631	Financial Accounting 1A	CAFE3691	Financial Accounting 1A
CAAM3651	Management Accounting 1A	AAM 3691	Management Accounting 1A
	<b>Semester 2</b>		
CABA3632	Business Statistics B	CABA3692	Business Statistics B
CAFE3632	Financial Accounting 1B	CAFE3692	Financial Accounting 1B
CAAM3652	Management Accounting 1B	CAAM3692	Management Accounting 1B
<b>Year 3</b>	<b>Semester 1</b>		
CAFE3751	Financial Accounting 2A	CAFE3781	Financial Accounting 2A
CAAM3751	Management Accounting 2A	CAAM3781	Management Accounting 2A
CATP3751	Taxation 1A	CATP3781	Taxation 1A
	<b>Semester 2</b>		
CAFE3752	Financial Accounting 2B	CAFE3782	Financial Accounting 2B
CAAM3752	Management Accounting 2B	CAAM3782	Management Accounting 2B
CATP3752	Taxation 1B	CATP3782	Taxation 1B
<b>Year 4</b>	<b>Semester 1 &amp; 2</b>		
CAMT3870	Mini Thesis	CARP3870	Research Project

**C.7.13 CURRICULUM**

<b>YEAR 1 : SEMESTER 1</b>					
<b>Course code</b>	<b>Course</b>	<b>NQF Level</b>	<b>Credits</b>	<b>Compulsory (C)</b>	<b>(Co-requisite) / Pre-requisite</b>
CEMI 3571	Basic Microeconomics	5	16	C	None
UCLC 3509	Computer Literacy	5	8	C	None
ULCE 3519	English Communication and Study Skills	5	16	C	None
CAFE 3581	Fundamentals of Accounting A	5	12	C	None
CMPP 3579	Principles of Management	5	16	C	None
<b>Total Credits Semester 1 = 68</b>					
<b>YEAR 1 : SEMESTER 2</b>					
CEMA 3572	Basic Macroeconomics	5	16	C	None
CBCM 3579	Business Mathematics	5	16	C	None
UCSI 3509	Contemporary Social Issues	5	8	C	None
ULEA 3519	English for Academic Purposes	5	16	C	None
CAFE 3582	Fundamentals of Accounting B	5	12	C	None
<b>Total Credits Semester 2 = 68</b>					
<b>TOTAL CREDITS YEAR 1 = 136</b>					
<b>YEAR 2 : SEMESTER 1</b>					
CABA 3691	Business Statistics A	6	12	C	CBCM 3579
CACL 3631	Commercial Law A	6	16	C	None
CAIS 3659	Computerized Accounting Systems	6	16	C	UCLC3409 and CAFE3581 & CAFE3582
CAFE 3691	Financial Accounting 1A	6	12	C	CAFE3581 & CAFE3582
CAAM 3691	Management Accounting 1A	6	12	C	None
<b>Total credits semester 1 = 68</b>					
<b>YEAR 2 : SEMESTER 2</b>					
CABA 3692	Business Statistics B	6	12	C	CBCM 3579
CACL 3632	Commercial Law B	6	16	C	None
CAIS 3659	Computerized Accounting Systems	6	16	C	UCLC3409 and CAFE 3581 & CAFE3582
CAFE 3692	Financial Accounting 1B	6	12	C	CAFE3581 & CAFE3582
CAAM 3692	Management Accounting 1B	6	12	C	None
<b>Total credits semester 2 = 68</b>					
<b>TOTAL CREDITS YEAR 2: (The total adds to 120 as CAIS3659 is done either in Semester 1 or Semester 2) = 120</b>					
<b>YEAR 3 : SEMESTER 1</b>					
CAUA 3751	Auditing 1A	7	16	C	CAFE3691 & CAFE3692
CACP 3751	Company Law and Practice A	7	16	C	CACL3631 & CACL3632
CAFE 3781	Financial Accounting 2A	7	12	C	CAFE3691 & CAFE3692
CAAM 3781	Management Accounting 2A	7	12	C	CAAM3691 & CAAM3692
CATP 3781	Taxation 1A	7	12	C	CAFE3691 & CAFE3692
<b>Total credits semester 1 = 68</b>					
<b>YEAR 3 : SEMESTER 2</b>					
CAUA 3752	Auditing 1B	7	16	C	CAFE3691 & CAFE3692
CABR 3752	Business Research Methods	7	16	C	CABA3691 & CABA3692
CAFE 3782	Financial Accounting 2B	7	12	C	CAFE3691 & CAFE3692
CAAM 3782	Management Accounting 2B	7	12	C	CAAM3691 & CAAM3692
CATP 3782	Taxation 1B	7	12	C	CAFE3691 & CAFE3692
<b>Total credits semester 2 = 68</b>					
<b>TOTAL CREDITS YEAR 3 = 136</b>					
<b>YEAR 4 : SEMESTER 1</b>					
CAUA 3871	Auditing 2	8	16	C	CAUA3751 & CAUA3752
CAFE 3871	Financial Accounting 3A	8	16	C	CAFE3781 & CAFE3782
CAMF 3871	Financial Management A	8	16	C	CAFE3691 & CAFE3692 & CAAM3691 & CAAM3692
CARP 3870	Research Project	8	16	C	CABR3752
<b>Total credits semester 1 = 64</b>					

YEAR 4 : SEMESTER 2					
CAFE 3872	Financial Accounting 3B	8	16	C	CAFE3781 & CAFE3782
CAMF 3872	Financial Management B	8	16	C	CAFE3691 & CAFE3692 and CAAM3691 &CAAM3692
CAFR 3872	Financial Reporting and Accounting Ethics	8	16	C	CAUA3751 & CAUA3752
CAMT 3870	Research Project	8	16	C	CABR3752
<b>Total credits semester 2 = 64</b>					
<b>TOTAL CREDITS YEAR 4 = 128</b>					
<b>TOTAL CREDITS FOR THE PROGRAM = 520</b>					

## C.7.14 SYLLABI

### YEAR 1 : SEMESTER 1

#### BASIC MICROECONOMICS

**CEMI 3571**

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

#### FUNDAMENTALS OF ACCOUNTING A

**CAFE 3581**

**NQF:** 5      **Credits:** 12      **Contact hours:** 3 hours & 1 hour tutorial per week for 14 weeks

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

**Pre-requisites:** None

#### Module Description:

The detailed contents are as follows: Introduction to the basic principles of accounting – nature and function of accounting and accounting theory, the history and development of accounting, the statements of financial position and of comprehensive income and of changes in equity and its elements. Determining the information needs of different users, Collecting and processing accounting data, the accounting cycle, designing source documents, Journalising, posting entries from journal to the ledger, Creating subsidiary ledgers and Control accounts and Compiling a trial balance before adjustments. Determining and recording adjustments. Recording closing entries, compiling a worksheet in the closing-off procedure and compiling a post-closing trial balance. Preparing financial statements for a sole proprietor, non-profit organisations and trading and service entities. The cost concept - determination of the Cost of Goods Sold (COGS). Creating a complete accounting system that will fulfil the requirements of a specific entity.

#### PRINCIPLES OF MANAGEMENT

**CMPP 3579**

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

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

**Pre-requisite:** None

#### Module Description:

Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.

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**YEAR 1 : SEMESTER 2****BASIC MACROECONOMICS****CEMA 3572****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**BUSINESS MATHEMATICS****CBCM 3579****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous Assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper)**Pre-requisites:** None**Module Description:**

Number systems; operations on whole numbers, integers and fractions; powers and roots; measurements (length, mass, capacity, temperature) and mensuration (area and volume); rates and ratios; basic set theory; basic algebraic operations; linear and quadratic equations; linear inequalities; linear functions and graphs; simple and compound interest; single and regular investments; hire purchase and loans; arithmetic and geometric sequence.

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**FUNDAMENTALS OF ACCOUNTING B****CAFE 3582****NQF:** 5      **Credits:** 12      **Contact hours:** 3 hours & 1 tutorial hour per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** 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. Introduction to VAT (Value Added Tax). Inventory systems.

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**YEAR 2 : SEMESTER 1****BUSINESS STATISTICS A****CABA 3691****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Business Mathematics (CBCM3579)**Module Description:**

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

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**COMMERCIAL LAW A****CACL 3631****NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** 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 "audialterampartem 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: moracreditoris, moradebitoris, defective performance, prevention of performance, repudiation, remedies for breach of contract, specific performance as a remedy for breach of contract and other potential remedies available to an aggrieved party.

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**COMPUTERIZED ACCOUNTING SYSTEMS****CAIS 3659****NQF:** 6      **Credits:** 16      **Contact hours:** 2 hours lecture & 2 practical per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Computer Literacy (UCLC3409); Fundamentals of Accounting A & B (CAFE3581/2)**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 spread sheets and modern accounting packages as a tool in decision making.

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**FINANCIAL ACCOUNTING 1A****CAFE 3691****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Fundamentals of Accounting A & B (CAFE3581/2)**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. Introduction to close corporations covering – formation, operation, introduction to taxation, deregistration and liquidation, accounting records and financial statements. Branches/Sector accounting, Manufacturing companies covering - cost statements, preparing the income statement. Introduction to companies – formation, operation, introduction to taxation, share and debenture transactions, accounting records and financial statements, deregistration and liquidation. Conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.

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**MANAGEMENT ACCOUNTING 1A****CAAM 3691****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

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 overhead costs: identification and coding of overheads, collection, allocation, apportionment and absorption of overheads, cost drivers and overhead costs, production, administration and marketing overheads. 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. 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.

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**YEAR 2 : SEMESTER 2**

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**BUSINESS STATISTICS B****CABA 3692****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Business Mathematics (CBCM3579)**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.



<b>COMMERCIAL LAW B</b>		<b>CACL 3632</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	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 "Huurgaatvoorkoop 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.	
<b>FINANCIAL ACCOUNTING 1B</b>		<b>CAFE 3692</b>
<b>NQF:</b> 6	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours lecture & 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Fundamentals of Accounting A & B (CAFE3581/2)	
<b>Module Description:</b>	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 (specific reference to auditors', directors' and other reports), Introduction to the Statement of cash flow), analysis and interpretation of financial statements.	
<b>MANAGEMENT ACCOUNTING 1B</b>		<b>CAAM 3692</b>
<b>NQF:</b> 6	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours lecture & 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The detailed contents are as follows: 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. 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. Standard costing: development and utilization of unit standard costs and variance analysis, material, labour, overhead and sales variances, reconciling budgeted, standard and actual profits. 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, Responsibility accounting and segment reporting: Responsibility accounting and responsibility centres, Decentralization: degree, advantages and disadvantages, methods of evaluating segment performance.	
<b>YEAR 3 : SEMESTER 1</b>		
<b>AUDITING 1A</b>		<b>CAUA3751</b>
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Financial Accounting 1A & 1B (CAFE3691/2)	
<b>Module Description:</b>	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 auditing environment; including the origin, history and need for auditors; The legislation controlling the auditing profession in Namibia; The structure of the auditing profession in Namibia; the development of the auditing profession and the setting of standards ( including ISA 100,200 and code of professional standards); the nature and objective of assurance engagement; the regulation and professional responsibilities of the register auditors; the auditing profession and the auditor; the audit process; the audit approach and quality control; audit planning; fundamentals concepts of audit evidence including sampling and other means of testing.	

COMPANY LAW AND PRACTICE		CACP 3751
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Commercial Law A & B (CACL3631/2)	
<b>Module Description:</b>	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.	
FINANCIAL ACCOUNTING 2A		CAFE 3781
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours lecture & 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and/or one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Financial Accounting 1A & 1B (CAFE3691/2)	
<b>Module Description:</b>	The detailed contents are as follows: <b>International Financial Reporting Standards (IFRS):</b> Revenue (IAS18), Inventories (IAS2), Property, plant and equipment (IAS16), Intangible assets (IAS38), Impairment of assets (IAS36). <b>Groups:</b> Introduction to Group Statements of Financial Position, Statements of Comprehensive Income, Statements of Changes in Equity and Notes to the Financial Statements (Consolidated and Separate Financial Statements (IAS27) and Business Combinations (IFRS3)), consolidation at and after date of acquisition.	
MANAGEMENT ACCOUNTING 2A		CAAM 3781
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours lecture & 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Management Accounting 1A & 1B (CAAM3691/2)	
<b>Module Description:</b>	The detailed contents are as follows: Cost volume profit analysis: Marginal costing and cost volume profit relationships, assumptions of CVP analysis, components of CVP model, contribution margin and breakeven point for single and multiple products; formula and graphic methods, target profits and analysing effect of changes in sales price, quantity and mix, operating leverage, Management reporting and decision making: Introduction and steps in 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. Decisions under risk and uncertainty: 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. 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.	
TAXATION 1A		CATP3781
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours lecture & 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (50%): two tests and one assignment Examination (50%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Financial Accounting 1A & 1B (CAFE3691/2)	
<b>Module Description:</b>	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, and foreign exchange.	

## YEAR 3 : SEMESTER 2

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### AUDITING 1B

CAUA 3752

**NQF:** 7      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

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

**Pre-requisites:** Financial Accounting 1A & 1B (CAFE3691/2)

**Module Description:**

The detailed contents are as follows: This course introduces students to the performance of the audit process. Topics include: The documentation of the audit process and the introduction of the audit working papers; The difference audit review including reviews of audit documentation file, review of engagements staff, engagement of quality control review, practice reviews, audit testing methodology including the understanding of the entity environment and assessing the risk of material misstatement; The concept of internal control including the understanding of the definition, activities, responsibility and limitation of internal control as well as the IT application of internal control; The concept of control evaluation and tests of control including risk assessment and response to assessed risks and fraud risks, detection risk; Concept of an audit programme including tests of control, substantive tests and analytical test procedures.

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### BUSINESS RESEARCH METHODS

CABR 3752

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

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

**Pre-requisites:** Business Statistics A & B (CABA3691/2)

**Module Description:**

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; 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, Data sources: primary and secondary; 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: Types of analysis univariate, bivariate, multivariate analysis; descriptive analysis and inferential analysis parametric and non-parametric tests; correlation and regression, Hypothesis testing, Interpretation and presentation of research findings: written and oral presentations.

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### FINANCIAL ACCOUNTING 2B

CAFE 3782

**NQF:** 7      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial hr per week for 14 weeks

**Module assessment:** Continuous assessment (50%): two tests and/or one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** Financial Accounting 1A & 1B (CAFE3691/2)

**Module Description:**

The detailed contents are as follows:

**Groups:** Introduction to basic group financial statements consolidated and separate financial statements (IAS27) – business combinations (IFRS3), Sundry aspects concerning group statements and Intra-group transactions.

**International Financial Reporting Standards (IFRS):** Investment property (IAS40), Non-currents assets held for sale and discontinued operations (IFRS5), Operating segments (IFRS8), Accounting policies, changes in accounting estimates, and errors (IAS8) , Related party disclosures (IAS24), Earnings per share (IAS33), Events after the reporting period (IAS10).

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### MANAGEMENT ACCOUNTING 2B

CAAM3782

**NQF:** 7      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks

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

**Pre-requisites:** Management Accounting 1A & 1B (CAAM3691/2)

**Module Description:**

The detailed contents are as follows: Determining prices and product profitability, Cost management, target costing and quality costing, product life cycle costing, 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; full cost pricing and its derivatives. Cost management, target costing and quality costing, product life cycle costing. 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. Introduction to capital budgeting. Sensitivity analysis. Strategic management accounting and small business: current situation analysis, performance analysis and non-financial indicators. Throughput accounting and business process re-engineering and quality costs.

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#### TAXATION 1B

CATP 3782

**NQF:** 7      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Pre-requisites:** Financial Accounting 1A & 1B (CAFE3691/2)

**Module Description:**

The detailed contents are as follows: The theory and practical calculation of taxable income and taxation payables of the following tax payers Individuals, partnerships, companies, close corporations, farming operations, estates and trusts. Other topics includes: VAT tax administration.

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#### YEAR 4 : SEMESTER 1

#### AUDITING 2

AUA 3871

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Pre-requisites:** Auditing 1A & B (CAUA3751/2)

**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 International Engagement Standards (IESs)) 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), Analytical procedures in the planning of an audit, Related parties, Initial engagements: opening balances and Using the work of another auditor , Performing of the Audit process: Fieldwork of the cycles (Revenue/receipts cycle (including the work of internal auditors and Management representations , Purchase payments together with Monetary unit sampling, Inventory (including Estimation sampling for variables and "Using the work of an expert"), financial cycle (including "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, Going concern, Contingent liabilities, General review and evaluation. Reporting also reporting on other African Auditing Standards, Legislation of relevance to the auditor), The Public Accountants' and Auditors' Act 80 of 1991 (Outline,, interpretation, application and administration of the public accountants' and auditors act, Registration, Practice and Offences, Powers and duties of Auditors). Company Legislation conversions, Formation of companies, Share capital and shares, offering of shares and the prospectus, administration, Directors, Remedies of Members, Auditors, Accounting and Disclosure, Take-over, Reorganizations and regulation of securities, Winding up and Judicial Management) Close corporation Legislation (Formation, Registration, Deregistration and Conversion of CC, Membership, Internal and external Relations, Accounting, Disclosure and the Legal Requirements Applicable to the Accounting Officer, Liability of Members and Others.

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#### FINANCIAL ACCOUNTING 3A

CAFE 3871

**NQA:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper  
**Pre-requisites:** Financial Accounting 2A & 2B (CAFE3781/2)

**Module Description:**

The detailed contents are as follows;

**Groups:** Interim acquisition, Complex groups, Insolvent subsidiaries, Preference shares, Change in the nature and extent of control, Investments in associates (IAS28), Interests in joint ventures (IAS31).

**International Financial Reporting Standards (IFRS):** Income tax (IAS12), Leases (IAS17), Employee benefits (IAS19), Statements of cash flows (IAS7).

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**FINANCIAL MANAGEMENT A****CAMF 3871**

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**NQA:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** Financial Accounting 1A & 1B (CAFE3691/2); Management Accounting 1A & 1B (CAAM3691/2)

**Module Description:**

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 asset pricing model; 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, 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, cost of debt and other capital instruments, estimating the overall cost of capital, capital structures theories and practical considerations.

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**RESEARCH PROJECT****CAMT 3870**

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**NQA:** 8      **Credits:** 32      **Contact hours:** 6 hours supervision

**Module assessment:** Continuous assessment (50%):  
Final assessment of research report (50%)  
**Pre-requisites:** Business Research Methods (CABR3752)

**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.

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**YEAR 4 : SEMESTER 2****FINANCIAL ACCOUNTING 3B****CAFE 3872**

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**NQA:** 8      **Credits:** 16      **Contact hours:** 4 hours & 1 tutorial lecture per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** Financial Accounting 2A & 2B (CAFE3781/2)

**Module Description:**

The detailed contents are as follows:

**Groups:** Foreign operations, Consolidated statements of cash flows

**International financial reporting standards (IFRS),** Effects of changes in foreign exchange rates (IAS21), Financial instruments – disclosure (IFRS7), presentation (IAS32), recognition and measurement (IAS39, IFRS9), IFRS for SME's, Borrowing costs (IAS23), Provisions, contingent liabilities and contingent assets (IAS37).

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**FINANCIAL MANAGEMENT B****CAMF 3872**

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**NQA:** 8      **Credits:** 16      **Contact hours:** 4 hours & 1 tutorial lecture per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** Financial Accounting 1A & 1B (CAFE3691/2);  
Management Accounting 1A & 1B (CAAM3691/2)

**Module Description:**

The detailed contents are as follows: Business finance – source of, and raising short-term finance, long-term finance, internal sources of finance and dividend policy, gearing and capital structure; 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, finance for small and medium-size entities; Advanced investment appraisals; 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.

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**FINANCIAL REPORTING AND ACCOUNTING ETHICS****CAFR 3872**

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**NQF:** 8**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Auditing 1A &1B (CAUA3751/2)**Module Description:**

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

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****CONTEMPORARY SOCIAL ISSUES****UCSI 3509****COMPUTER LITERACY****UCLC 3509****ENGLISH COMMUNICATION AND STUDY SKILLS****ULCE 3519****ENGLISH FOR ACADEMIC PURPOSES****ULEA 3519**

## **C.8 BACHELOR OF ACCOUNTING – (CHARTERED ACCOUNTANCY) (12BCHA)**

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### **C.8.1 INTRODUCTION**

The Bachelor of Accounting (Chartered Accountancy) is a single major programme, which seeks to provide an academic foundation for students intending to pursue a career in accounting and related fields.

The degree provides technical and theoretical skills and knowledge, 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 those successfully completing the program should possess effective communication, intellectual and interpersonal skills.

### **C.8.2 PURPOSE OF THE QUALIFICATION**

The proposed 3 year Bachelor of Accounting (Chartered Accountancy) program aims to equip the students on successful completion with necessary accounting knowledge and skills that allows them to pursue a Certificate in Theory of Accounting (CTA) program required for a career in Chartered Accountancy.

### **C.8.3 ADMISSION REQUIREMENTS**

To register for the Bachelor of Accounting (Chartered Accountancy), a candidate must hold a valid Namibia Senior Secondary Certificate (NSSC) or any other equivalent qualification. English is a compulsory subject and a candidate should have obtained grade C at NSSC (English as a Second Language) or grade D at NSSC (English First Language) level and at least a B in NSSC (Ordinary level) Mathematics. Preference will be given to those with accountancy at school level.

- A candidate should have a minimum of 30 points in five subjects on the UNAM Evaluation Scale.
- Entrance will be limited to availability of places and awarded on merit. Meeting minimum requirements does not guarantee admission.
- The department reserves the right to interview students before admission.
- Admission could also be considered for foreign students and those with post qualification (first degree) or through mature age entry scheme upon successful completion of the relevant examinations as set out in the General Regulations.
- Mature age entry: Candidates aspiring for admission through mature age entry scheme must satisfy the following conditions:
  - a. They should be at least 25 years old on the first day of the academic year in which admission is sought.
  - b. They should have successfully completed senior secondary education
  - c. They should have proof of at least five years relevant work experience (as determined by the department).
  - d. They should pass all papers of the prescribed Mature Age Entry Test and obtain a minimum aggregate score of 60%.

### **C.8.4 EXAMINATION REGULATIONS**

For detailed examination, promotion and re-examination rules, consult the General Information and Regulations Prospectus. A candidate will be admitted to the examination in a module if he/she has obtained the required continuous assessment mark of 50%. Examinations are administered at the end of each semester for semester modules and at the end of year for double modules.

A candidate passes a module if a final mark of 50% is obtained. The final mark for the core modules offered by the department of accounting, auditing and income tax consists of continuous assessment and examination mark in the ratio of 40:60 respectively. A sub minimum of 50% must be obtained in each component.

### **C.8.5 ACADEMIC ADVANCEMENT RULES**

#### **a. Admission into next year of study**

A student advances to the following year if at least 2/3 of the credits (modules) of the previous year have been passed. If a student passed less than 2/3 of the curriculum, he/she may not register for any modules of the following year. Prerequisites for modules that require them should be passed first before registering for such modules.

#### **b. Minimum requirements for re-admission into the Program**

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

- The equivalent to **104 credits** by the end of the **First year** including at least 2 out of 3 financial accounting modules.
- The equivalent to **212 credits** at the end of the **Second year** including all first year accounting modules and at least one second year financial accounting modules.
- The equivalent to **312 credits** at the end of the **Third year**

Students who are not re-admitted into Bachelor of Accounting (Chartered Accountancy) may apply for transfer into the current Bachelor of Accounting (Honours) or other programs offered by the faculty and would be considered for admission on a case by case basis if they meet the following requirements for re admission into the faculty.

**c. 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:

- the equivalent to 56 credits by the end of the **First year**;
- the equivalent to 152 credits at the end of the **Second year**
- the equivalent to 224 credits at the end of the **Third year**

**C.8.6 REQUIREMENTS FOR QUALIFICATION AWARD**

This qualification will be awarded to candidates who pass all the modules offered on the program with a total of 424 credits. All the modules offered on this program are compulsory.

**C.8.7 LECTURES AND TUTORIALS**

The attendance of lectures and tutorials is compulsory and no exemption will be given to a student because of employment. Students must attend a minimum of 80% of lectures and tutorials to be eligible for entry into examination.

**C.8.8 QUALITY ASSURANCE ARRANGEMENTS**

The curriculum of this program has been developed in consultation with various stakeholders including the Institute of Chartered Accountants of Namibia and South African universities. It is proposed to externally moderate all the question papers of core modules offered during first, second and third years. To keep the content updated and commensurate with market needs the curriculum will be reviewed every 3 years in consultation with relevant stakeholders.

**C.8.9 STAKEHOLDERS SUPPORT OF THE PROGRAM**

This program has been developed in response to the needs of industry to shorten the study period for Chartered Accountancy. Currently UNAM students have to study for 4 years for first degree followed by another 2 years for CTA. The total 6 years of study is not competitive with programs offered by South African Universities as a student can do a first degree in 3 years and CTA in one year at SA Universities. Thus, accounting firms prefer to send sponsored students to South African Universities to save two years. It also results in brain drain as many students after studying in South Africa stay there for employment. This qualification will save one year for undergraduate degree and another one year on being accredited by South African Institute of Chartered Accountants (SAICA), which is the examining body for CA qualification.

**C.8.10 ARTICULATION**

Students may be considered for transfer from current Bachelor of Accounting (Honours) to Bachelor of Accounting (Chartered Accountancy), if they have obtained an average of 70% including a minimum of 70% in accounting modules at first and second year of Bachelor of Accounting (Honours).

- Having completed year 1 of current Bachelor of Accounting (Honours) students will be eligible for admission into year 1 of Bachelor of Accounting (Chartered Accountancy).
- Similarly after completing year 2 of current Bachelor of Accounting (Honours) students will be eligible for admission into year 2 of Bachelor of Accounting (Chartered Accountancy).
- No transfer into 3<sup>rd</sup> year of Bachelor of Accounting (Chartered Accountancy) is allowed from other programs.

Students will also be allowed to transfer from Bachelor of Accounting (Chartered Accountancy) to current 4 year Bachelor of Accounting (Honours) and will be exempted for the modules already passed on a case by case basis.

**C.8.11 EXEMPTION RULES**

Students who have already passed an equivalent module will be considered for exemption on a case by case basis provided the module passed is not older than 5 years.

**C.8.12 DURATION OF STUDY**

The duration of the programme extends over three years of full-time study. The maximum duration is 5 years. The Faculty has the right to amend the curriculum for academic and professional reasons any time during the period of study.



### C.8.13 PRE-REQUISITES

A student can only continue with a module on second or third year provided the relevant prerequisites are met. The prerequisites for various modules are listed below:

Code	Module Name	Prerequisite / Co requisite	
		Code	Module Name
	<b>Year 2</b>		
CACP 3612	Company Law and Practice	CAML3611	Mercantile Laws (Co requisite)
CAFI 3691	Financial Accounting 2A	<b>Any two of:</b> CAFI3511 / CAFI3582 / CAFI 3592	<b>Any two of:</b> Financial Accounting 1 A / Financial Accounting 1B / Financial Accounting 1C
CAFI 3692	Financial Accounting 2B	<b>Any two of:</b> CAFI3511 / CAFI3582 / CAFI 3592	<b>Any two of:</b> Financial Accounting 1 A / Financial Accounting 1B / Financial Accounting 1C
CAUD 3691	Auditing 1A	<b>Any two of:</b> CAFI3511 / CAFI3582 / CAFI 3592	Financial Accounting 1 A / Financial Accounting 1B / Financial Accounting 1C
CAUD 3692	Auditing 1B	<b>Any two of:</b> CAFI3511 / CAFI3582 / CAFI 3592	Financial Accounting 1 A / Financial Accounting 1B / Financial Accounting 1C
	<b>Year 3</b>		
CACT 3710	Comparative taxation	CANT3691	Namibian Taxation
CAUD 3710	Auditing 2	CAUD3691 and CAUD 3692	Auditing 1A and Auditing 1B
CAFI 3710	Financial Accounting 3	CAFI3691 and CAFI 3692	Financial Accounting 2A and Financial Accounting 2B
CAMA 3711	Management Accounting 2	CAMA3691 and CAMA 3692	Management Accounting 1A and Management Accounting 1B
CAIS 3652	Computerized Accounting Systems	UCLC3509	Computer Literacy
CAMF 3712	Managerial Finance	CAFI3511, CAFI3582, CAFI 3592 and CAMA 3511	Financial Accounting 1 A , Financial Accounting 1B, Financial Accounting 1C and Mathematics for Accountants

### C.8.14 CURRICULUM

The curriculum for the Bachelor of Accounting (Chartered Accountancy) consists of 30 modules, which are offered as follows:

- 11 equivalent modules (equivalent to 152 credits) on the first-year level
- 11 equivalent modules (equivalent to 144 credits) on the second-year level
- 8 equivalent modules (equivalent to 128 credits) on the third-year level

A student may not exceed a maximum of twelve modules (equivalent to 192 credits) as from the second academic year onwards. Courses that are repeated are included in the allowable maximum of twelve modules.

Code	Module Name	Contact hours	Credits	NQF level
<b>Year 1 : Semester 1</b>				
CAEC 3511	Economics	56	16	5
ULCE 3519	English Communication and Study Skills	56	16	4
UCLC 3509	Computer Literacy	28	8	5
UCSI 3529	Contemporary Social Issues	28	8	5
CAMA 3511	Mathematics for Accountants	56	16	5
CAFI 3511	Financial Accounting 1 A	56	16	5
	<b>Total</b>	<b>280</b>	<b>80</b>	
<b>Year 1 : Semester 2</b>				
ULEA 3519	English for Academic Purposes	56	16	5
CMPP 3579	Principles of Management	56	16	5
CABS 3612	Business Statistics	56	16	6
CAFI 3582	Financial Accounting 1 B	42	12	5
CAFI 3592	Financial Accounting 1 C	42	12	5
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Total year 1</b>	<b>532</b>	<b>152</b>	

Year 2 : Semester 1				
CAML 3611	Mercantile Law	56	16	6
CANT 3691	Namibian Taxation	42	12	6
CAUD 3691	Auditing 1A	42	12	6
CAFI 3691	Financial Accounting 2A	42	12	6
CAMA 3691	Management Accounting 1A	42	12	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
Year 2 : Semester 2				
CAIS 3652	Computerized Accounting Systems	56	16	6
CASE 3792	Strategy, Risk Management and Ethics	42	12	7
CAUD 3692	Auditing 1B	42	12	6
CAFI 3692	Financial Accounting 2B	42	12	6
CAMA3692	Management Accounting 1B	42	12	6
CACP3612	Company Law and Practice	56	16	6
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year 2</b>	<b>504</b>	<b>144</b>	
Year 3 : Semester 1				
CACT 3710*	Comparative taxation	56	16	7
CAUD 3710*	Auditing 2	56	16	7
CAFI 3710*	Financial Accounting 3	56	16	7
CAMA 3711	Management Accounting 2	56	16	7
	<b>Total</b>	<b>224</b>	<b>64</b>	
Year 3 : Semester 2				
CACT 3710*	Comparative taxation	56	16	7
CAUD 3710*	Auditing 2	56	16	7
CAFI 3710*	Financial Accounting 3	56	16	7
CAMF 3712	Managerial Finance	56	16	7
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total year 3</b>	<b>448</b>	<b>128</b>	
	<b>Total course</b>	<b>1484</b>	<b>424</b>	

\*Examination for double modules (codes ending with 0) is conducted at the end of second semester only

### C.8.15 SYLLABI

#### YEAR 1 : SEMESTER 1

##### ECONOMICS

##### CAEC 3511

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

This course introduces basic concepts and tools used in microeconomics and macroeconomic analysis. The detailed contents are as follows:

The theory, measurement, and determination of national income; business cycles; the multiplier; fiscal policy, budget deficits, and national debt; aggregate supply and aggregate demand; money, banking, and monetary policy; exchange rates and balance of payment accounts; stabilization policy for unemployment, inflation; demand and supply, market structures, Factor markets and introduction to international trade.

##### MATHEMATICS FOR ACCOUNTANTS

##### CAMA 3511

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Prerequisites:** None

**Module Description:**

The module is designed to give students an understanding of various mathematical calculations to solve business related problems. The detailed contents are as follows:

introduction to differential and integral calculus; number systems, rates, ratios, percentages, Indices, equations and inequalities; introduction to matrix algebra:(addition, subtraction and multiplication); Time value of money and its applications in financial decisions.

<b>FINANCIAL ACCOUNTING 1A</b>		<b>CAFI 3511</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The objective of the module is to provide basic knowledge of accounting information system and equip the students with capability of processing financial transactions in books of accounts and develop financial statements of sole trader and non profit entity. The detailed contents are as follows: Accounting as an information system, Data processing and double-entry bookkeeping, Subsidiary journals and posting to ledger accounts, Control accounts and reconciliation, preparation of trial balance, accounting for value added tax, Inventory valuation, recording of depreciation and Property, plant and equipment (PPE), Adjustments and preparation of financial statements , accounting for non-profit entities.	

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## **YEAR 1 : SEMESTER 2**

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<b>PRINCIPLES OF MANAGEMENT</b>		<b>CMPP 3579</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (Minimum of 2 tests and 1 assignment)	
<b>Pre-requisite:</b>	None	
<b>Module Description:</b>	Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.	

<b>BUSINESS STATISTICS</b>		<b>CABS3612</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course introduces the students to the fundamental of statistics. The detailed contents are as follows: Data and Statistics, Presentation of data (Tabular and Graphical method; Numerical Method); Measure of central tendency and variance, correlation, regression and index numbers. Introduction to Probability and Probability distributions (Binomial, Poisson, Exponential and Normal); Sampling and Sampling distributions; Statistical inference: (Confidence Interval Estimation, Hypothesis Testing (mean and proportion), Inference about population variance)	

<b>FINANCIAL ACCOUNTING 1B</b>		<b>CAFI 3582</b>
<b>NQF:</b> 5	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours Lecture plus 1 hour tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The objective of this module is to equip the students with knowledge of accounting methods and techniques and develop financial statements of partnership, close corporation and companies. The detailed contents are as follows: Financial statements of partnerships – establishment of a partnership, financial records of admission and/or retirement of a partner, dissolution, insolvent partner, piecemeal liquidation, close corporations – formation and operation, taxation, deregistration and liquidation, accounting records and financial statements, branches, manufacturing cost statements, preparing the income statement of manufacturing enterprises, introduction to companies – formation, share and debenture transactions, conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.	

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**FINANCIAL ACCOUNTING 1C****CAFI 3592**

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**NQF:** 5 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

This module is an introduction to annual financial statements of a company in accordance with the Companies Act, 2004, 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), standardised financial statements, with specific reference to auditors', directors' and other reports, inventories (IAS2) revenue recognition (IAS18), cash flow statements (IAS7) sources and uses of cash,, analysis and interpretation of financial statements:– ratio analyses, Du Pont Identity.

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**YEAR 2 : SEMESTER 1**

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**MERCANTILE LAW****CAML 3611**

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**NQF:** 6 **Credits:** 16 **Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper**Pre-requisite:** None**Module Description:**

The module is designed to give thorough understanding of the commercial laws. The detailed contents are as follows:

Introduction to the theory of law, the definition of the concept of "law", 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, administration of justice in Namibia, hierarchy of Namibian courts, the general principles of natural justice the "audi alteram partem rule", law of contract, definitions of a contract requirements for the conclusion of a valid contract: consensus, contractual capacity, lawfulness, possibility of performance, formality, termination of contractual relations: agreement, setoff, death, insolvency, etc, various forms of breach of contract: moracreditoris , moradebitoris, 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. Special contracts, deed of Sale, The essentially for the creation of a contract of purchase and sale. Establishment of the price to the merx (things) and intention to buy and sell. Lease agreements, obligations of the parties to a lease agreement "Huurgaatvoorkoop rule" Negotiable instruments, Definition 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. 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 enterprises.

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**NAMIBIAN TAXATION****CANT 3691**

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**NQF:** 6 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

The objective of this module is to equip the students with the theory and legal aspects and practice of Namibian taxation. 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 and foreign exchange. Individuals, partnerships, companies, close corporations, farming operations, estates and trusts, co-operative societies, insurance companies, mining operations, VAT, tax administration.

<b>AUDITING 1A</b>		<b>CAUD 3691</b>
<b>NQF:</b> 6	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours Lecture plus 1 hour tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	<b>Any two of</b> CAFI3511 / CAFI3582 / CAFI 3592 Financial Accounting 1A, 1B and 1C	
<b>Module Focus:</b>	<b>Introduction to Audit theory and Audit Practice</b>	
<b>Module Description:</b>	The aim of this module is to introduce students to the basics of auditing, the role of auditing in corporate management and history and development of audit profession. The detailed contents are as follows: Need of auditing; the role of Auditing in corporate management; the history and development of the audit profession, procedures to regulate the profession and to set standards; the Duties and responsibilities of the Professional Auditor in general and specifically with regards to fraud and errors; Fundamentals of Auditing, Audit Assurance; Audit Evidence, Audit Materiality and Risk; Internal Control, Quality Control for Audit work; Documentation in an Audit Assignment; An overview of different stages of Audit: Planning, Accumulation and evaluation of audit evidence and documenting audit evidence. Completing audit process and audit report.	

<b>FINANCIAL ACCOUNTING 2A</b>		<b>CAFI 3691</b>
<b>NQF:</b> 6	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours Lecture plus 1 hour tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	Any two of CAFI3511 / CAFI3582 / CAFI 3592 Financial Accounting 1A, 1B and 1C	
<b>Module Description:</b>	The purpose of this module is to introduce the students to interpretative aspects of financial accounting and to explain 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: Accounting policies, changes in accounting estimates, errors (IAS8), related party disclosures (IAS24), earnings per share (IAS33), property, plant and equipment (IAS16), Impairment of assets (IAS36), investment property (IAS40), non-currents assets held for sale and discontinued operations (IFRS5), provisions, contingent liabilities and contingent assets (IAS37), events after the reporting period (IAS10), intangible assets. (IAS38)	

<b>MANAGEMENT ACCOUNTING 1A</b>		<b>CAMA 3691</b>
<b>NQF:</b> 6	<b>Credits:</b> 12	<b>Contact hours:</b> 3 hours Lecture plus 1 hour tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course aims to introduce students to the concepts, techniques and application of cost and management accounting with major focus on cost systems design and cost accumulation. 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 overhead costs: identification and coding of overheads, collection, allocation, apportionment and absorption of overheads, cost drivers and overhead costs, production, administration and marketing overheads. Activity based costing: concept and practice of 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. 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.	

<b>YEAR 2 : SEMESTER 2</b>		
<b>COMPUTERIZED ACCOUNTING SYSTEMS</b>		<b>CAIS 3652</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	UCLC3509 Computer Literacy,	
<b>Module Description:</b>	The aim of this module is to introduce students to accounting information system (AIS) functions and applications and how to use AIS for business decisions, the detailed contents are as follows: Conceptual foundation of Accounting Information Systems (AIS), Control and auditing of AIS, Methodologies for the development of AIS, Systems Development Life Cycle (SDLC), Application of computerized accounting principles. Setting up AIS for 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 and quarterly payroll taxes. Draw - up financial statements and other financial reports. use of computer spreadsheets and modern accounting packages.

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**STRATEGY, RISK MANAGEMENT AND ETHICS**

**CASE 3792**

**NQF:** 7 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

The objective of the module is to equip the students with the knowledge and practice of designing strategy, risk management and ethics. The detailed contents are as follows:

New trends in ethical financial reporting and corporate governance and King III report, Introduction to business ethics and ethical value systems for accountants, methods and case studies in ethical decision making related to accounting, tax and auditing matters, Managing ethical dilemmas, introduction to virtue ethics, rule morality and utilitarianism, formulation, implementation, evaluation and control of the strategy and strategy planning processes, identification of stakeholders in the business environment, conduct environmental scanning for internal and external influences, Introduce analytical and assessing risk models on strategies, definition of risk, approaches and principle categories of risk, risk types, identification tools and methodologies, implementation of integrated risk management system.

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**AUDITING 1B**

**CAUD 3692**

**NQF:** 6 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** Any two of CAFI3511 / CAFI3582 / CAFI 3592 Financial Accounting 1A, 1B and 1C

**Module focus:** **Performing the Audit Process**

**Module Description:** This course introduces students to audit planning and audit of various financial accounting cycles. The detailed contents are as follows:

Audit planning, identification of elements in the audit process and Formulation of Audit Objectives; audit of income and Expense cycle; audit of the Purchase and payments cycle; audit of the Inventory Cycle and production cycle; audit of the Payroll and Personnel cycle and audit of Finance and investment cycle.

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**FINANCIAL ACCOUNTING 2B**

**CAFI 3692**

**NQF:** 6 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** Any two of CAFI3511 / CAFI3582 / CAFI 3592 Financial Accounting 1A, 1B and 1C

**Module Description:**

The objective of the module is to develop among the students the capability to conceptualise and deal with multiple effects of transactions in financial records. The detailed contents are as follows:

International Financial Reporting Standards (IFRS) –borrowing costs (IAS23), Operating segment (IFRS8), income tax (IAS12), construction contracts (IAS11), leases (IAS17), employee benefits (IAS19).

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**MANAGEMENT ACCOUNTING 1B**

**CAMA 3692**

**NQF:** 6 **Credits:** 12 **Contact hours:** 3 hours Lecture plus 1 hour tutorial per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

This course aims to introduce students to process costing system, use of standard costing and budgetary control techniques for managerial purposes and comparison between absorption and variable costing systems. The detailed contents are as follows:

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. 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. Standard costing: development and utilization of unit standard costs and variance analysis, material, labour, overhead and sales variances, reconciling budgeted, standard and actual profits. 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, Responsibility accounting and segment reporting: Responsibility accounting and responsibility centres, Decentralization: degree, advantages and disadvantages, methods of evaluating segment performance. Determining prices and product profitability, cost information and pricing decisions: Cost plus pricing methods, Profitability analysis, role of product costs in pricing; short-term and long-term pricing considerations, price-takers vs. price setters; full cost pricing and its derivatives.

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### COMPANY LAW AND PRACTICE

CACP 3612

**NQF:** 6                      **Credits:** 16                      **Contact hours:** 4 hours per week for 14 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Co - requisite:** Mercantile Law (CAML3611)

**Module Focus:** **(Namibian Companies act and South African Companies Act)**

**Module Description:**

The module is designed to give students thorough understanding of company law and practice. The detailed contents are as follows:

Acquisition of legal personality, types of companies, inception 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 meeting, annual general meetings, and convening of meeting. Directors, legal position of directors and board of directors. Annual financial statements. Majority rule and protection of minority interest. Reorganization, arrangement and compromises. Judicial management and liquidation of companies. Dissolution and de-registration of companies.

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### YEAR 3 : SEMESTER 1

#### COMPARATIVE TAXATION

CACT 3710

**NQF:** 7                      **Credits:** 32                      **Contact hours:** 4 hours per week for 28 weeks

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 4 hour paper

**Pre-requisites:** CANT 3691 Namibian Tax

**FIRST SEMESTER:**

**Module Focus:** **South African income tax**

**Module description:**

- The objective of this module is to equip the students with detailed knowledge of theory, legal aspects and practice of comparative taxation with focus on South African income tax. Detailed content are as follows:
- Fundamentals of Taxable Income
- Business entities
- Normal Tax
- Gross Income, Income & Taxable Income
- Special deductions
- Inclusions in Taxable Income
- Special rules on employees
- Tax Administration, objection and appeals

**SECOND SEMESTER:**

**Module Focus:** **South African income tax**

**Module description:** The objective of this module is to equip the students with detailed knowledge of theory, legal aspects and practice of comparative taxation with focus on South African income tax. Detailed content are as follows:

- Value-added Tax
- Donations Tax
- Estate Duty
- Secondary Tax on Companies (STC)
- Taxation of capital gains
- Tax administration

<b>AUDITING 2</b>		<b>CAUD 3710</b>
<b>NQF:</b> 7	<b>Credits:</b> 32	<b>Contact hours:</b> 4 hours per week for 28 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 4 hour paper	
<b>Pre-requisites:</b>	CAUD3691 and CAUD3692 Auditing 1A and Auditing 1B	

**FIRST SEMESTER:**

**Module Focus:** *Internal Control and Legal Aspects of Audit Process*

**Module Description:**

This course introduces students to the Auditing Profession Act, 2008. The detailed contents are as follows: Outline, interpretation, application and administration of the Public Accountants' and Auditors Act, Registration, Practice, Offences, Powers and duties of Auditors. Company Legislations inclusive of Companies Act, Close Corporation Act. Corporate Governance, code of conduct and professional ethics, subsequent events, Going concern and factual insolvency; Reliance on other partners. Internal controls and internal audit.

**SECOND SEMESTER:**

**Module focus:** *Computer Auditing, use of Computer in Auditing, Advance Theory and Performance of Audit Process.*

**Module Description:**

This course introduces students to electronic environment of audit practice. The detailed contents are as follows:

Computerized data processing system and related concepts. Revision of important audit terminology; Introduction to Advance Computer controls and auditing; Going concern; the audit report and review engagements and related services engagements.

<b>FINANCIAL ACCOUNTING 3</b>		<b>CAFI 3710</b>
<b>NQF:</b> 7	<b>Credits:</b> 32	<b>Contact hours:</b> 4 hours per week for 28 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 4 hour paper	
<b>Pre-requisites:</b>	CAFI3691 and CAFI3692 Financial Accounting 2A and 2B	

**FIRST SEMESTER:**

**Module Description:**

The objective of the module is to develop understanding and capability to record complex transactions in books of accounts. The detailed contents are as follows; Introduction to group financial statements consolidated and separate financial statements (IAS27) – business combinations (IFRS3), definitions, basic consolidation at and after date of acquisition, intergroup transactions, preference shares and dividends, 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 and sundry aspects of business combinations,

**SECOND SEMESTER:**

**Module Description:** This course deals with more advanced aspects of financial accounting and issues currently confronting accounting professionals. The detailed contents are as follows:

International financial reporting standards (IFRS), Consolidated statement of cash flow, foreign operations, effects of changes in foreign exchange rates (IAS21), financial instruments – disclosure (IFRS7), presentation (IAS32), recognition, classification and measurement (IAS39 & IFRS9), capital reconstruction schemes, liquidations, mergers and acquisitions, accounting theory and practice relating to government and non-profit organizations. Share-based payments (IFRS2). IFRS for SME's.

<b>MANAGEMENT ACCOUNTING 2</b>		<b>CAMA 3711</b>
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment (40%): two tests and one assignment Examination (60%): 1 x 3 hour paper	
<b>Pre-requisites:</b>	CAMA3691 and CAMA 3692 Management Accounting 1A and 1B	

**Module Description:**

This course aims to equip the students with in depth knowledge of cost volume profit analysis and use it for managerial reporting and decision making, conceptualise constraint optimization techniques and use them for decision making. The detailed contents are as follows:

Cost volume profit analysis: Marginal costing and cost volume profit relationships, assumptions of CVP analyse the, components of CVP model, contribution margin and breakeven point for single and multiple products; formula and graphic methods, target profits and analysing effect of changes in sales price, quantity and mix, operating leverage, Management reporting and decision making: Introduction and steps in 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. Decisions under risk and uncertainty: 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, simplex method, surplus and artificial variables. 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, Sensitivity analysis, Cost management, target costing and quality costing, product life cycle costing, throughput accounting and business process re-engineering. Strategic management accounting and small business: current situation analysis, performance analysis and non-financial indicators.

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### YEAR 3 : SEMESTER 2

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#### MANAGERIAL FINANCE

**CAMF 3712**

**NQF:** 7

**Credits:** 16

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

**Module assessment:** Continuous assessment (40%): two tests and one assignment  
Examination (60%): 1 x 3 hour paper

**Pre-requisites:** CAFI 3511, 3582 and 3592 Financial accounting 1A, 1B and 1C & CAMA 3511 Maths for accountants

**Module Description:**

This course examines the role of the finance function in firm. The detailed contents are as follows:  
Introduction to financial management, 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. 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 bid price, evaluating equipment with different lives, asset replacement, capital rationing, international investment and financing decisions. Valuation of bonds, shares and other financial assets, 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, Specific decisions such as lease vs. buy, Dividend theory, policy and dividend 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, capital market efficiency, Capital asset pricing model and portfolio theory, exchange rates differences and interest rates fluctuations, foreign currency risk and hedging.

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### UNAM CORE MODULES

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SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114

CONTEMPORARY SOCIAL ISSUES

UCSI 3509

COMPUTER LITERACY

UCLC 3509

ENGLISH COMMUNICATION AND STUDY SKILLS

ULCE 3519

ENGLISH FOR ACADEMIC PURPOSES

ULEA 3519

## **D. DEPARTMENT OF ECONOMICS**

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### **D.1. BACHELOR OF ECONOMICS (Honours)**

**(12 BECN)**

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#### **D.1.1 INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The Bachelor of Economics Degree (Honours) programme aims to produce graduates who are technically and intellectually competent in the applications of economic theories, models and techniques in day to day economic decision making processes. Specifically, the programme will:

- Provide a good understanding of economic concepts and tools that have direct applications to economic issues.
- Develop an understating of the present interpretations and potential future developments in economic issues.
- Provided students with a basic understanding of economic theory and analytical tools that can be used in decision making processes.
- Sharpen the student's analytical skills through integrating their knowledge of the economic theory with real life economic issues.
- Develop the capacity for quantitative and qualitative analysis, critique and creative thinking in the economics discipline.
- Develop the skills of written and oral presentation, argument and analysis, including other practical skills such as computer skills appropriate for economic discipline.
- Increase the number of the much needed critical mass of trained people in the area of economic research in the country.

#### **D.1.2 CRITERIA FOR ADMISSION**

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

- A candidate should be in possession of a grade 12 certificate, with a minimum of 25 points in five subjects on the UNAM point scale including English with at least an E symbol,
- 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.

#### **D.1.3 ARTICULATION OPTIONS**

This qualification serves as an entry point to the Master of Science degree in economics or any related postgraduate qualification.

#### **D.1.4 ASSESSMENT CRITERIA**

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. A candidate passes a course 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 respectively.

#### **D.1.5 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

A student will not be re-admitted into the program if he/she has not passed at least 1/3 of the credits by the end of the First year.

#### **D.1.6 ADVANCEMENT AND PROGRESSION RULES**

A student advances to the following academic level of study when at least 2/3 of the credits of the curriculum for a specific year have 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 require a prerequisite.

- 96 credits out of the 144 credits prescribed for Year 1
- 80 credits out of the 128 credits prescribed for Year 2
- 80 credits out of the 128 credits prescribed for Year 3
- All credits prescribed for the curriculum for Year 4.

#### **D.1.7 PASS WITH DISTINCTION**

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

#### **D.1.8 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.

#### **D.1.9 MAXIMUM NUMBER OF COURSES PER YEAR**

A student can register for all courses (128 credits) in a year

### D.1.10 REQUIREMENTS FOR QUALIFICATION AWARD

This qualification will be awarded to candidates who pass all the modules offered on the program with a total of 128 credits. All the modules offered on this program are compulsory.

### D.1.11 IMPLEMENTATION STRATEGY

The program is already existing and running during the day (face to face) mode.

### D.1.12 CAREER OPPORTUNITIES

Economist, Economic help desk Officer, Trade Analyst, Economic Development Planner, etc.

### D.1.13 MODE OF DELIVERY

The Bachelor of Economics degree is a four year programme offered during the day through face to face mode.

### D.1.14 DURATION OF STUDY

The Bachelor of Economics degree (Honours) 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 economics from any recognized institution may be exempted from all first year courses as determined by the Department, except for Business Mathematics (BCM3579) and English Communication and Study Skills if they do not offer it. The Faculty has the right to amend the curriculum for academic and professional reasons.

### D.1.15 CURRICULUM

The curriculum for the Bachelor of Economics degree (Honours) consists of **THIRTY FOUR (34)** courses

TEN(10) courses (equivalent to 144 credits) must be offered on the first-year level

EIGHT (8) courses (equivalent to 128 credits) must be offered on the second-year level

EIGHT (8) courses (equivalent to 128 credits) must be offered on the third-year level

EIGHT (8) courses (equivalent to 128 credits) must be offered on the fourth-year level

### COURSE CODES AND RESTRICTIONS ON COURSES

YEAR 1 : SEMESTER 1					
Course code	Course	NQF Level	Credits	Compulsory (C) Electives (E)	(Co-requisite)/ Pre-requisite
ULCE 3519	English Communication & Study Skills	4	16	C	None
CMPP 3579	Principles of Management	5	16	C	None
CAFE 3581	Fundamentals of Accounting A	5	16	C	None
CBCM 3579	Business Mathematics	5	16	C	None
CEMI 3571	Basic Microeconomics	5	16	C	None
<b>Total Credits Semester 1 = 80</b>					
YEAR 1 : SEMESTER 2					
ULEA 3519	English for Academic Purposes	5	16	C	None
UCLC 3509	Computer Literacy	5	8	C	None
CEEM 3572	Basic Mathematical Economics	5	16	C	CBCM3579 <b>(co-requisite)</b>
UCSI 3529	Contemporary Social Issues	5	16	C	None
CEMA 3572	Basic Macroeconomics	5	16	C	None
<b>Total Credits Semester 2 = 64</b>					
<b>TOTAL CREDITS YEAR 1 = 144</b>					
YEAR 2 : SEMESTER 1					
CEEM 3671	Intermediate Mathematical Economics I	6	16	C	CBCM3579, CEEM3572 CEMI3571 & CEMA3572
CEMI 3671	Intermediate Microeconomics I	6	16	C	CEMI3571, CEMA3572 & CEEM3572
CEMA 3671	Intermediate Macroeconomics I	6	16	C	CEMI3571, CEMA3572 & CEEM3572
CEST 3671	Economic Statistics I	6	16	C	CBCM3579, CEMI3571, CEMA3572 & CEEM3572
<b>Total Credits Semester 2 = 64</b>					
YEAR 2 : SEMESTER 2					
CEEM 3652	Intermediate Mathematical Economics II	6	16	C	CBCM3579, CEEM3672 <b>(Co-requisite)</b> , CEMI3571, CEEM3572

					&CEMA3572
CEMI 3672	Intermediate Microeconomics II	6	16	C	CEMI3571 (Co-requisite) CEMA3572 & CEEM3672)
CEMA 3672	Intermediate Macroeconomics II	6	16	C	CEMI3571 (Co-requisite)/, CEMA3572 (Co-requisite) & CEEM3572
CEST 3672	Economic Statistics II	6	16	C	CEMI3571, CEMA3572 & CEEM3572 & CEST3671 (Co-requisite)
<b>Total Credits Semester 2 = 64</b>					
<b>Total Credits Year 2 = 128</b>					
<b>YEAR 3 : SEMESTER 1</b>					
CETM 3771	Econometrics I	7	16	C	CEST3671 & CEST3672
CEIT 3771	International Trade	7	16	C	CEMI3671, CEMI3672 CEMA3571 & CEMA3572
CEDA 3771	Dynamic Quantitative Analysis	7	16	C	CEEM3671, CEEM3672 CEMI3671, CEMI3672, CEMA3671 & CEMA3672
CERR 3771	Research Methods and Economic Reporting	7	16	C	CEST3671 & CEST3672
<b>Total Credits Semester 1 = 64</b>					
<b>YEAR 3 : SEMESTER 2</b>					
CETM 3772	Econometrics II	7	16	C	CETM3771 (Co-requisite), CEST3671 & CEST3672
CEIF 3772	International Finance	7	16	C	CEMI3671, CEMI3672, CEMA3671 & CEMA3672
CEFE 3772	Financial Economics	7	16	C	CEMI3671, CEMI3672, CEMA3671 & CEMA3672
CENE 3772	Namibian Economy	7	16	C	CEMI3671, CEMI3672, CEMA3671 & CEMA3672
<b>Total Credits Semester 2 = 64</b>					
<b>Total Credits Year 3 = 128</b>					
<b>YEAR 4 : SEMESTER 1</b>					
CEPT 3871	Economic Theory and Policy I	8	16	C	CEMA3671, CEMA3672 & CEEM3671 & CEEM3672
CEMU 3871	Monetary Economics	8	16	C	CEMI3671, CEMI3672 CEMA3671 & CEMA3672
CERP 3870	Research Project	8	16	C	CERR3771
<b>* Elective</b>	<b>* Elective (Choose one (1) below)</b>	8	16	E	CEMI3671, CEMI3672 CEMA3671 & CEMA3672
<b>Total Credits Semester 1 = 64</b>					
<b>YEAR 4 : SEMESTER 2</b>					
CEPT 3872	Economic Theory and Policy II	8	16	C	CEMI3671, CEMI3672, CEEM3672 & CEPT3871
CEUP 3872	Public Economics	8	16	C	CEMI3671, CEMI3672 CEMA3671 & CEMA3672
CEGD 3872	Economics of Growth and Development	8	16	C	CEMI3671, CEMI3672 CEMA3671, CEMA3672, CEEM3671 & CEEM3672
CERP 3870	Research Project	8	16	C	CERR3771
<b>Total Credits Semester 2 = 64</b>					
<b>TOTAL CREDITS YEAR 4 = 128</b>					
<b>TOTAL CREDITS FOR THE PROGRAMME = 528</b>					

**KINDLY TAKE NOTE: ALL COURSES ARE COMPULSORY EXCEPT FOR THE ELECTIVES**

**List of Electives\***

<b>CEEA3871</b> Agricultural economics	<b>CEPA3871</b> Project Appraisal	<b>CEET3871</b> Transport Economics
<b>CEEH3871</b> Health Economics	<b>CEEE3871</b> Energy Economics	<b>CEEU3871</b> Urban Economics
<b>CEER3871</b> Environmental Economics	<b>CERG3871</b> Regional Economics	<b>CECR3871</b> Economics of Competition and Market Regulation

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

**D.1.16 SYLLABI****YEAR 1 : SEMESTER 1**

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**PRINCIPLES OF MANAGEMENT****CMPP 3579****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50% (Minimum of 2 tests and 1 assignment)**Pre-requisite:** None**Module Description:**

Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.

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**FUNDAMENTALS OF ACCOUNTING A****CAFE 3581****NQF:** 5      **Credits:** 12      **Contact hours:** 3 hours & 1 hour tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

The detailed contents are as follows: Introduction to the basic principles of accounting – nature and function of accounting and accounting theory, the history and development of accounting, the statements of financial position and of comprehensive income and of changes in equity and its elements. Determining the information needs of different users, Collecting and processing accounting data, the accounting cycle, designing source documents, Journalising, posting entries from journal to the ledger, Creating subsidiary ledgers and Control accounts and Compiling a trial balance before adjustments. Determining and recording adjustments. Recording closing entries, compiling a worksheet in the closing-off procedure and compiling a post-closing trial balance. Preparing financial statements for a sole proprietor, non-profit organisations and trading and service entities. The cost concept - determination of the Cost of Goods Sold (COGS). Creating a complete accounting system that will fulfil the requirements of a specific entity.

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**BUSINESS MATHEMATICS****CBCM 3579****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous Assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

Number systems; operations on whole numbers, integers and fractions; powers and roots; measurements (length, mass, capacity, temperature) and mensuration (area and volume); rates and ratios; basic set theory; basic algebraic operations; linear and quadratic equations; linear inequalities; linear functions and graphs; simple and compound interest; single and regular investments; hire purchase and loans; arithmetic and geometric sequence.

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**BASIC MICROECONOMICS****CEMI 3571****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

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**YEAR 1 : SEMESTER 2**

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**BASIC MATHEMATICAL ECONOMICS****CEEM 3572****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Basic Mathematics (CBCM 3579) **(Co-requisite)****Module Description:**

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

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**BASIC MACROECONOMICS****CEMA 3572****NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**YEAR 2 : SEMESTER 1**

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**INTERMEDIATE MATHEMATICAL ECONOMICS I****CEEM 3671****NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Business Mathematics (CBCM3571), Basic Mathematical Economics (CEEM3572), Basic Microeconomics (CEMI3571) and Basic Macroeconomics (CEMA3572)**Module Description:**

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

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**INTERMEDIATE MICROECONOMICS I****CEMI 3671****NQF:** 6      **Credits:** 16      **Contact hours:** 4 lectures per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Microeconomics (CEMI3571), Basic Macroeconomics, (CEMA3572) and Basic Mathematical Economics (CEEMI3572)**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 analysis 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's utility and profit of the firms. Contents: 1: Introduction, 2: Consumer theory; 3. Theory of the firm; 4. Production; 5. Cost; 6. Perfect competition; 7. Monopoly; 8. Imperfect Competition.

<b>INTERMEDIATE MACROECONOMICS I</b>		<b>CEMA 3671</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Microeconomics (CEMI3571), Basic Macroeconomics (CEMA3572), Basic Mathematical Economics (CEEMI3572) and Intermediate Microeconomics II (CEMI3672)	
<b>Module Description:</b>		
Macroeconomics will be presented in three inter-related parts. The first part will cover an analysis of the <i>real sector</i> of the economy. That is, an analysis of what happens in the market for goods and services. The course will cover the following issues in macroeconomics; Scope and methodology of macroeconomic analysis, goals of macroeconomic policy and schools of macroeconomic thought, National income accounting (Measurement of GDP, GNP, nominal growth, real growth and the rate of inflation), Analysis of changes in the level of economic activity (Injections into and withdrawals from the national income stream), Keynesian expenditure multipliers, Consumption theories, and Investment theories. This course will run through the first semester.		

<b>ECONOMIC STATISTICS I</b>		<b>CEST 3671</b>
<b>NQF:</b> 6	<b>Credit:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Microeconomics (CEMI3571), Basic Macroeconomics (CEMA3572) and Basic Mathematical Economics (CEEM3572)	
<b>Module Description: The detailed contents are as follows:</b>		
The course involves some use of mathematical and computer tools. This course is designed for students majoring in economics, to many applications of descriptive and inferential statistics. The definition of statistics is that it involves organizing, presenting, analysing and summarizing the data in an informative way, while inferential statistics can be used to determine something about population characteristics on the basis of a sample. A very important part of the course involves giving students a practical know-how on to apply Microsoft Excel to work with the economic data.		

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## **YEAR 2 : SEMESTER 2**

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<b>INTERMEDIATE MATHEMATICAL ECONOMICS II</b>		<b>CEEM 3652</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 lectures and 1 tutorial per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Business Mathematics (CBCM3571), Basic Mathematical Economics (CEEM3572), Basic Microeconomics (EMI3571) and Basic Macroeconomics (EMA3572) and Intermediate Mathematical Economics I (CEEM3671) <b>(Co-requisite)</b>	
<b>Module Description:</b>		
This course, 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.		

<b>INTERMEDIATE MICROECONOMICS II</b>		<b>CEMI 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 lectures per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Microeconomics (CEMI3571) Basic Macroeconomics (CEMA3572), Basic Mathematical Economics (CEEMI3572) and Intermediate Microeconomics II (CEMI3672)	
<b>Module Description:</b>		
This course involves the application of demand and supply to policy issues such as taxation, and price controls. It is relevant to students who have a good grasp of basic microeconomic theory. The course will consist of both theory and case studies drawn from Namibia and other countries. Generally, there is a need for economists to understand the role of government as the policy maker and how its actions affect different economic agents in any economy. Contents: Applications of supply and demand analysis; Allocative efficiency and Market Structure; Market Failure; Labour Market and the different types of actors; Choice under uncertainty; Economics of Information.		

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<b>INTERMEDIATE MACROECONOMICS II</b>	<b>CEMA 3672</b>
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**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 Lecture hours per week for 14 weeks  
**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Microeconomics (CEMI3571) Basic Macroeconomics (CEMA3572) and Basic Mathematical Economics (CEEMI3572)

**Module Description:**

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

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<b>ECONOMIC STATISTICS II</b>	<b>CEST 3672</b>
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**NQF:** 6      **Credit:** 16      **Contact Hours:** 4 lectures and 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Basic Microeconomics (CEMI3571), Basic Macroeconomics (CEMA3572) and Basic Mathematical Economics (CEEM3572) and Economic Statistic I (CEST3672) (**Co-requisite**)

**Module Description:**

The course involves some use of mathematical and computer tools. This course is designed for students majoring in economics, to many applications of descriptive and inferential statistics. It covers estimation and sampling distributions, estimation of point and intervals, hypothesis testing for one and two populations, Chi-Square tests, simple linear regression and analysis of variance. A very important part of the course involves giving students a practical know-how on to apply Microsoft Excel to work with the economic data.

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**YEAR 3 : SEMESTER 1**

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<b>ECONOMETRICS I</b>	<b>CETM 3771</b>
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**NQF:** 7      **Credit hours:** 16      **Contact hours:** 4 lectures per week over 14 weeks  
**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Economic Statistics I (CEST3671) and Economic Statistics II (CEST3671)

**Module Description:**

This course aims to introduce 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. It will start with the discussion on multicollinearity, heteroscedasticity, and autocorrelation. After that, it will introduce students to model specification, non-linear regression models and qualitative response regression models. A very important part of the course involves giving students a practical know-how on to apply econometric software package such as "Gretl, Eviews, etc." to work with the economic data.

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<b>INTERNATIONAL TRADE</b>	<b>CEIT 3771</b>
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**NQF:** 7      **Credits:** 16      **Contact hours:** 4 lectures per week for 14 weeks  
**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671 & CEMI3672), Intermediate Macroeconomics I&II (CEMA3671 & CEMA3672)

**Module Description:**

The course introduces the students to theories of International trade. This includes the early form of trade by the Mercantilism. It then goes further to look at other trade theories such as The Ricardian model: Factor Productivity and Comparative Advantage; Assumptions of a One-factor Economy; Absolute vs. Comparative Advantage; Gains from Trade; Misconceptions about Comparative Advantage, The Specific factors model: Assumptions; Specific Production Factors; Factor Movements; Income Distribution; Misconceptions about Specific Factors (model), The Heckscher-Ohlin model: Two-factor economy; Assumptions; Factor prices and goods prices; Effects of trade between two-factor economies. The course also introduces students to issues regarding Protection of domestic industries, that is tariff and NTBs protection. The course also examines trade policy and the WTO that is History, WTO and developing countries; main tasks of WTO; Regional Trade Integration.



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**DYNAMIC QUANTITATIVE ANALYSIS** **CEDA 3771**

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**NQF:** 7      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**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%.  
**Pre-requisites:** Intermediate Mathematical Economics I & II (CEEM3671 & CEEM3672), Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)

**Module Description:**

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

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**RESEARCH METHODS & ECONOMIC REPORTING** **CERR 3771**

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**NQF:** 7      **Credits:** 16      **Contact hours:** 4 hours lecture for week for 14 weeks  
**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Economic Statistics I & II (CEST3671 & CEST3672)

**Module Description:**

The application of learned theories and analytical tools to a concrete research question, either of an academic or a briefing nature, and to put this into the prescribed format of a written Research Paper often poses problems for students. It is also of importance that the formalities of doing a Research Paper are mastered. In their later professional life students will often have to do presentations. Doing research, putting the results into a written standard form, respecting the formalities and presenting the findings to an audience is a matter of knowledge gained through lecturing as well as a matter of ability gained by exercising. The course introduces students to applying economic theory and research methods in an academic paper and in business and policy briefings. The course aims at preparing students for the 4<sup>th</sup> year Research Paper course as well as for economic and policy briefings to be done in a later non-academic professional career. Thus, the writing of an Exercise Research Paper, with either an academic or a briefing character, and the presentation of the Paper to a student audience is the focus of the course. The didactical methods used in this course are lecturing and exercising.

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**YEAR 3 : SEMESTER 2**

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**ECONOMETRICS II** **CETM 3772**

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**NQF:** 7      **Credit hours:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 2.5 hour examination paper  
**Pre-requisites:** Economic Statistics I (CEST3671), Economic Statistics II (CEST3672) and Econometrics I (CETM3771)(**co-requisites**)

**Module Description:**

This course aims to introduce 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. The course covers General introduction to usage of lags in economic modelling, estimation methods: Maximum likelihood, Generalised least square, problem of Simultaneity and OLS estimators, identification problems, methods of estimating simultaneous equation models and 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 and error correction mechanism and panel data.

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**INTERNATIONAL FINANCE** **CEIF 3772**

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**NQF:** 7      **Credits:** 16      **Contact hours:** 4 lectures per week for 14 weeks  
**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671 & CEMI3672), Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)

**Module Description:**

The course starts by analyzing the statement of international transactions and highlights the main items that constitute the components of the BOP namely the current, capital and financial 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 analyses 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.

<b>FINANCIAL ECONOMICS</b>		<b>CEFE 3772</b>
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 2.5 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672), Intermediate Macroeconomics I&II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
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.		

<b>NAMIBIAN ECONOMY</b>		<b>CENE 3772</b>
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
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.		

#### **YEAR 4 : SEMESTER 1**

<b>ECONOMIC THEORY AND POLICY I</b>		<b>CEPT 3871</b>
<b>NQF:</b> 8	<b>Credit:</b> 16	<b>Contact Hours:</b> 4 lectures and 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672), and Intermediate Mathematical Economics I & II (CEEM3671 & CEEM3672)	
<b>Module Description:</b>		
This course is designed to help the 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. Behavioral theories of macroeconomics, how policies can bring about behavioral changes and impact the economy. To learn about AD and AS and how to use them to study business fluctuations, about demand and supply policies that are used to influence the economy.		

<b>MONETARY ECONOMICS</b>		<b>CEMU 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672), Intermediate Macroeconomics I&II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
This course will introduce students to a basic understanding of monetary theory and working finance institutions. It will also provide students with an elementary understanding of the relationship between money and macroeconomic variables like employment, output, and price.		
<b>Course content:</b> Money- Nature, definitions, and the value of money, role of money in the modern economy; Commercial Banking; Other Financial Institutions; Central banking; International banking; The Demand and		

Supply of Money; The Theory of Inflation; The Theory of Interest Rate Determination; Techniques of Monetary Control; The Administration of Monetary Policy in Namibia; The Transmission Mechanism of Monetary Policy; Strategies of Monetary Policy; Relative Effectiveness of Monetary and Fiscal Policy; Impact of Monetary Policy; Money and the International Economy.

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**RESEARCH PROJECT**

**CERP 3870**

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** Research Methods and Economic Reporting (CERR3771)

**Module Description:**

Students will be required to produce a Research Paper of between 7000 and 10 000 words. A student will be allocated a supervisor normally from the Department. The student's supervisor helps the student synthesize his/her ideas into a cohesive work of research coupled with the hypotheses that should be supported by data and its application when warranted. The first stage of the Research Paper involves the preparation of the research proposal which is presented at a seminar organized by the department for that particular purpose. The Supervisor and a Discussant (a knowledgeable person in the field – does not necessarily need to be from UNAM) form the Seminar Committee and allocate a mark which counts for 30% of the Research mark. The other 70% is allocated to the completed research papers which are examinable by a first reader (supervisor) and a second Reader (from UNAM or outside) must approve the proposal beforehand.

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**AGRICULTURAL ECONOMICS**

**CEEA 3871**

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and  
Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)

**Module Description:**

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

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**ENERGY ECONOMICS**

**CEEE 3871**

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and  
Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)

**Module Description:**

The course focuses on the technological and cost "fundamentals" of emerging energy technologies, including solar, wind, biomass, oceanic, geothermal, hydropower, fuel cell (hydrogen), nuclear, and other more exotic energy sources. A premise of the course is that a *sustainable* energy technology must both be technically feasible and economically viable. The course also investigates the technological promise and progress of each technology, as well as its economic opportunities and challenges. It further explores the theoretical and empirical perspectives on individual and industrial demand for energy, energy supply, energy markets, and public policies affecting energy markets. It discusses aspects of the oil, natural gas, electricity, wind solar power and nuclear power sectors and examines energy tax, price regulation, deregulation, energy efficiency and policies for controlling emission.

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**ENVIRONMENTAL ECONOMICS**

**CEER 3871**

**NQF:** 8      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and  
Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)

**Module Description:**

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

HEALTH ECONOMICS		CEEH 3871
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
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 spending, 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.		

PROJECT APPRAISAL		CEPA 3871
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
This course covers project appraisal techniques in seven parts. Part 1 introduces project appraisal and evaluation: what is a project: the project cycle; project planning techniques; project quality factors and basic needs; the measurement of project performance. Part 2 covers investment appraisal techniques: cash flow analysis; private sector appraisal techniques; an introduction to spreadsheet modelling; mutually exclusive projects. Part 3 covers social cost-benefit analysis; basic steps in social cost-benefit analysis; theoretical basis of social cost-benefit analysis; the social discount rate Part 4 covers valuation techniques and applications: revealed preference methods; contingent valuation methods; cost effectiveness analysis. Part 5 covers risk & uncertainty analysis in project appraisal; techniques for risk analysis; uncertainty measures; risk and large projects; spreadsheet modeling and risk analysis. Part 6 covers distributional issues and social cost-benefit analysis: measurement of income distribution; theoretical basis for welfare or distributional weighting; multi-criteria analysis. Part 7 covers environmental and social impact assessment (ESIA): impact assessment: tools and techniques; impact assessment, reporting and decision-making.		

TRANSPORT ECONOMICS		CEET 3871
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
This course applies microeconomic theory to transportation. Topics covered includes: demand and demand estimation, cost and cost estimation, pricing and investment, and regulation and deregulation. Applications cover both urban and intercity passenger transportation as well as freight transportation.		

URBAN ECONOMICS		CEEU 3871
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
The course examines the relationship between the city and the economy. It examines the relationship between urbanization and economic growth. Part one covers urban growth and decline: The rise and fall of industrial cities; The industrial city and social conflict; Planned cities.		
Part two covers theoretical foundations: Theory of land rent and land use; Welfare and Ethical aspects of land rent; Theoretical analysis of Urban Structure; Urban areas and industry location; Households in an Urban spatial context; Firms and households location with decentralized employment: Part three covers service industries and metropolitan economics: The growth of the service sector; The role of the public sector; Global shift of services; The globalization and world cities; Command and control centres of the global economy; The national economy and capital cities; Part four covers the relationship between the cities and the national economy. It also covers issues on challenges from globalization.		

<b>ECONOMICS OF COMPETITION AND MARKET REGULATION</b>		<b>CECR 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Microeconomics I & II (CEMI3671 & CEMI3672) and Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)	
<b>Module Description:</b>		
In recent years competition and market regulation are re-emerging in economics as an important subject area. It is a branch of applied micro-economics specializing in questions related to imperfect competition, effect of market structure on behaviour of firms, concentration & monopoly power, cartel formation, anti-competitive practices and anti-trust issues. The revolution in the field is related to the development of non-cooperative game theory which allows economists to study strategic behaviour of firms in the market. This course focuses on strategic competition between firms, how this is related to market structure and market power and the implications for public regulation of industries as well as the consequences of such regulation.		

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#### **YEAR 4 : SEMESTER 2**

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<b>ECONOMIC THEORY AND POLICY II</b>		<b>CEPT 3872</b>
<b>NQF:</b> 8	<b>Credit:</b> 16	<b>Contact Hours:</b> 4 lectures and 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672) and Intermediate Mathematical Economics I & II (CEEM3671 & CEEM3672)	
<b>Module Description:</b>		
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.		

<b>PUBLIC ECONOMICS</b>		<b>CEUP 3872</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672)and Intermediate Mathematical Economics I & II (CEEM3671 & CEEM3672)	
<b>Module Description:</b>		
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.		

<b>ECONOMICS OFGROWTH AND DEVELOPMENT</b>		<b>CEGD 3872</b>
<b>NQF:</b> 8	<b>Credit:</b> 16	<b>Contact Hours:</b> 4 lectures and 1 tutorial per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Intermediate Macroeconomics I & II (CEMA3671 & CEMA3672) and Intermediate Mathematical Economics I & II (CEEM3671 & CEEM3672)	
<b>Module Description:</b>		
This course aims to examine the meaning and measurement of economic growth and development, and the review development theories, growth, intuitional and policies. Develop skills in the application of theoretical and empirical economic growth and development.		

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#### **UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114**

<b>CONTEMPORARY SOCIAL ISSUES</b>	<b>UCSI 3509</b>
<b>COMPUTER LITERACY</b>	<b>UCLC 3509</b>
<b>ENGLISH COMMUNICATION AND STUDY SKILLS</b>	<b>ULCE 3519</b>
<b>ENGLISH FOR ACADEMIC PURPOSES</b>	<b>ULEA 3519</b>

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

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### **E.1 CERTIFICATE IN BUSINESS ADMINISTRATION (12CEBA)**

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#### **E.1.1 INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide students with an ability to employ a broad knowledge base incorporating some theoretical concepts or in-depth applied knowledge and skills in the field of Business Administration. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-improvement, self-evaluation, and peer assessment".

#### **E.1.2 CRITERIA FOR ADMISSION**

- a) An applicant should be in possession of a minimum 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.
- b) 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 is available for this purpose.

#### **E.1.3 ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

- The Diploma in Business Administration or any other diploma or degree of the *University of Namibia* or any other recognized University upon the discretion of the relevant department.
- This qualification provides credits for the following related qualifications:
- Any relevant Level 4 qualifications in Business Administration/Management Science of the University of Namibia or any other recognized University.

#### **E.1.4 ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 50% and 50% of the final mark respectively.

Candidates are expected to:

- a) Obtain a minimum of 50% in both the CA mark and the examination mark.
- b) Demonstrate an ability to carry out processes that require a wide range of technical or scholastic skills in Business Administration.
- c) Demonstrate analytical interpretation of information.
- d) Demonstrate grasp of a broad knowledge base in incorporating some theoretical concepts in Business Administration
- e) Demonstrate responsibility for quantity and quality of own, and in some limited respect of others, output.

#### **E.1.5 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amounts to a total of 42 credits.

#### **E.1.6 ADVANCEMENT AND PROGRESSION RULES**

In order to advance to the following academic level of study i.e. second (2) year, a student must pass at least two-thirds (2/3) of the courses for the curriculum for first (1) year which amounts to 88 credits. If a student passes only one third (1/2) (i.e. 64 credits) of the full curriculum of a specific year, s/he may not register for any course on the following higher level. Furthermore, pre-requisites for courses have to be passed before a student can proceed to register for courses that require pre-requisites. Also a student is expected to complete the Certificate before seeking to register for any other programme in the School.

Furthermore, a student may not register for the second (2) year if his/her School Leaving Certificate is still outstanding.

#### **E.1.7 DURATION OF STUDY**

The minimum duration of this programme is two (2) year and the maximum duration is three (3) years.

#### **E.1.8 MODE OF DELIVERY**

Full-time, distance on Block-Release Basis

## E.1.9 CURRICULUM

Course Code	Course	NQF Level	Credits	Pre-requisites
<b>YEAR 1 : SEMESTER 1</b>				
LCEC1311	English Communication for Certificate Purposes	3	16	
CBBM 1311	Basic Business Mathematics	3	16	
CBBS 1311	Basic Business Statistics	3	16	
CBBN 1311	Basic Business Management	3	16	
<b>Total Credits for Semester 1</b>			<b>64</b>	
<b>YEAR 1 : SEMESTER 2</b>				
CBBA 1312	Basic Business Accounting	3	16	
CBBE 1312	Basic Business Economics	3	16	
CBBC 1312	Basic Business Computing	3	16	
CBBT 1302	Basic Business Ethics	3	8	
CBBH 1302	Basic Entrepreneurship	3	8	
<b>Total Credits for Semester 2</b>			<b>64</b>	
<b>Total Credits for YEAR 1</b>			<b>128</b>	
<b>YEAR 2 : SEMESTER 1</b>				
ULEG 2410	English for General Communication	4	32	LCEC 1311
CBBM 1411	Principles of Business Mathematics	4	16	CBBM 1311
CBBS 1411	Principles of Business Statistics	4	16	CBBS 1311
CBBN 1411	Principles of Business Management	4	16	CBBN 1311
<b>Total Credits for Semester 1</b>			<b>64</b>	
<b>YEAR 2 : SEMESTER 2</b>				
CBBA 1402	Principles of Business Accounting	4	8	CBBA 1312
CBBE 1402	Principles of Business Economics	4	8	CBBE 1312
CBBT 1402	Principles of Business Ethics and Law	4	8	CBBT 1302
CBBC 1412	Principles of Business Computing	4	16	CBBC 1312
CBBH 1402	Principles of Entrepreneurship	4	8	CBBH 1302
<b>Total Credits for Semester 2</b>			<b>64</b>	
<b>Total Credits for YEAR 2</b>			<b>128</b>	
<b>TOTAL CREDITS</b>			<b>256</b>	

## E.1.10 SYLLABI

### YEAR 1 : SEMESTER 1

#### BASIC BUSINESS MATHEMATICS

#### CBBM 1311

**NQF:** 3      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

#### Module Description:

The course will provide the student with a basic understanding of the following mathematical concepts as they relate to business: Set operations, number system, basic arithmetic, simple linear functions and equations, rates, interest calculations, ratios and matrix algebra.

#### BASIC BUSINESS STATISTICS

#### CBBS 1311

**NQF:** 3      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

#### Module Description:

This course introduces students to the fundamentals of statistics and covers the following topics: 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)

<b>BASIC BUSINESS MANAGEMENT</b>		<b>CBBN 1311</b>
<b>NQF:</b> 3	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course covers specific topics that include an introduction to Business Management, basic concepts of marketing, operations, finance, and Human resources. These concepts are considered from a perspective of the cross-cutting functions of management: planning, organizing, leading and controlling.	

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## **YEAR 1 : SEMESTER 2**

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<b>BASIC BUSINESS ACCOUNTING</b>		<b>CBBA 1312</b>
<b>NQF:</b> 3	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course provides an introduction to accounting and deals with: purpose and function of accounting, scope of accounting, the accounting equation and the elements of financial statements, the basic principles of accounting, recording in the various journals, posting to the General Ledger, compiling the trial balance, adjustment of final accounts, post adjustments of final accounts, preparation of financial statements, introduction to budgeting, basic budget variance analysis, basic budget control, basic cost concepts and calculations, accounting for costs the reporting thereof.	

<b>BASIC BUSINESS ECONOMICS</b>		<b>CBBE 1312</b>
<b>NQF:</b> 3	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course introduces the elements of economics. At the microeconomic level it deals with -demand and supply, elasticity, market analysis: the different markets, completion and monopoly. At the macroeconomic level it deals with – aggregate demand and supply, inflation and the business cycle, money and interest rates, central banking and monetary policy, international trade and balance of payments, and unemployment.	

<b>BASIC BUSINESS COMPUTING</b>		<b>CBBC 1312</b>
<b>NQF:</b> 3	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	Basic Business Computing is designed to give an appreciation and understanding of computers and the Internet; to build confidence; and encourage further exploration and upgrading of skills in this area; basic understanding of computer parts and application of basic file handling techniques.	

<b>BASIC BUSINESS ETHICS</b>		<b>CBBT 1302</b>
<b>NQF:</b> 3	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course raises awareness on the need for individual, organisational and global business ethics. The main objective of the course is to help students reflect on central business ethics; it also stimulates students for critical thinking and helps them to appreciate their values, standards and attitudes. Furthermore, it orients students with regards to the fundamental business principles of customer service; importance of customer satisfaction; business operational orientations (i.e. profit and non-profit organisation); and issues of trade unions and associations. The unit further seeks to enhance student's business etiquette and corporate culture; to make students aware of business conduct, dress code and business language usage; as well as to sensitise them towards the multi-cultural business environments that organisation face in the 21 <sup>st</sup> century.	



<b>BASIC ENTREPRENEURSHIP</b>		<b>CBBH 1302</b>
<b>NQF:</b> 3	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course focuses on the processes involved, through change management, of reviewing and improving the performance of a small business. It considers this against the background of management problems specific to the small business sector including significant resource constraints. This course is integrative and practical in nature.	

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## **YEAR 2 : SEMESTER 1**

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<b>PRINCIPLES OF BUSINESS MATHEMATICS</b>		<b>CBBM 1411</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Mathematics (CBBM1311)	
<b>Module Description:</b>	This course is designed to give students an overview of various mathematical calculations and topics to enable them to solve business related problems. The topics to be covered are logarithms, Indices, Sequences and Series, introduction to calculus, especially differentiation and integration.	

<b>PRINCIPLES OF BUSINESS STATISTICS</b>		<b>CBBS 1411</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Statistics (CBBS1311)	
<b>Module Description:</b>	The detailed contents of the course are as follows: identify the various measures of dispersion; compute measures of skewness; identify the various measures of central location for both grouped and ungrouped data; application of probabilities rules as well as construction and interpretation of probability from a contingency table (joint probability table); and identify when to apply each of these distributions (probability distribution), and the computation thereof.	

<b>PRINCIPLES OF BUSINESS MANAGEMENT</b>		<b>CBBN 1411</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Management (CBBN1311)	
<b>Module Description:</b>	The course provides an introduction to management and covers areas such as change management and innovation, decision-making, leading organizations, controlling and evaluation, organizational structures and their relationship to the functional areas of business: finance, marketing, operations and human resources.	

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## **YEAR 2 : SEMESTER 2**

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<b>PRINCIPLES OF BUSINESS ACCOUNTING</b>		<b>CBBA 1402</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Accounting (CBBA1312)	
<b>Module Description:</b>	This course introduces the current regulations governing financial reporting, the formats of financial statements and the purpose of these statements for different users. It will deal with the completion of financial statements from records, the various categories of business income and expenditure and cash flow forecasts, and the monitoring and adjusting for effective management of cash flow. Further, it deals with the measuring of financial performance using profit and loss accounts and balance sheets, the analysis of profitability, liquidity, and efficiency for a business through the application of ratio analysis.	

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<b>PRINCIPLES OF BUSINESS ECONOMICS</b>		<b>CBBE 1402</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Economics (CBBE1312)	
<b>Module Description:</b>	This course provides a definition and scope of business economics. It deals with factors influencing demand and supply of products and services, elasticity of demand and supply, price determination of products and services under different market structures, production functions, cost concepts, optimal level of output and input use, risk and uncertainty, and the macroeconomic environment and its impact on business.	

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<b>PRINCIPLES OF BUSINESS ETHICS AND LAW</b>		<b>CBBT 1402</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Ethics (CBBT1302)	
<b>Module Description:</b>	This course will examine the theoretical roots of Business Ethics. It will consider the different types of ethical issues in business and how the development of ethical values impact on business behaviour including the effects on stakeholders and the environment. The course will also examine how an individual's ethical position impacts upon the moral relationship between the employer and the employee against the backdrop of the contractual relationship between both parties. This course also provides an outline of aspects of the law of contract and tort and their application in a business situation. It introduces the law of contract with particular emphasis on the formation and operation of business contracts – aspects such as offer, acceptance, intention, consideration and capacity. It considers when and how liability in contract arises, the nature of the obligations of both sides of the contract, the availability of remedies when a contract is not fulfilled in accordance with its terms. Further, the course contrasts the law of tort with the law of contract and examines issues of liability in negligence relating to business and how to avoid it.	

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<b>PRINCIPLES OF BUSINESS COMPUTING</b>		<b>CBBC 1412</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Business Computing (CBBC1312)	
<b>Module Description:</b>	This course seeks to equip students with the necessary skills to use applications software, especially MS Office in business situations.	

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<b>PRINCIPLES OF ENTREPRENEURSHIP</b>		<b>CBBH 1402</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	Basic Entrepreneurship (CBBH1302)	
<b>Module Description:</b>	This course deals with the entrepreneurial perspective: types of entrepreneurs, characteristics of entrepreneurs, examples of successful entrepreneurs. It also deals with the pursuit of entrepreneurial opportunities: business motivation, competencies and skills, innovative ideas, planning and organization, carrying out feasibility studies, writing business plans, financial projections, pursuit of finance and other needed resources, growth strategy and resource management.	

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### UNAM CORE MODULES

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SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114

ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION  
ENGLISH COMMUNICATION FOR CERTIFICATE PURPOSES

ULEG 2410  
LCEC 1311

**E.2.1 INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The aim of this qualification is to provide necessary skills, knowledge and attitudes appropriate to the pursuit of a variety of careers in industrial, commercial or public sector organisations. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-improvement, self-evaluation, and peer assessment".

**E.2.2 ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 50% and 50% of the final mark respectively.

Candidates are expected to:

- a) Obtain a minimum of 50% in both the CA mark and the examination mark.
- b) Demonstrate grasp of a broad knowledge base in incorporating some theoretical concepts in Business Administration
- c) Demonstrate responsibility for quantity and quality of own, and in some limited respect of others, output.
- d) Demonstrate an ability to carry out processes that require a wide range of technical or scholastic skills in Business Administration.
- e) Demonstrate analytical interpretation of information.

**E.2.3 CRITERIA FOR ADMISSION**

- An applicant should be in possession of a minimum Grade 12 certificate, with a minimum of 22 points in five subjects on the UNAM point scale including English with at least a *D* symbol.
- 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 is available for this purpose.

**E.2.4 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amounts to a total of 42 credits.

**E.2.5 ADVANCEMENT AND PROGRESSION RULES**

1. In order to advance to the following academic level of study second (2) year, a student must pass at least two-thirds (2/3) of the courses for the curriculum for first (1) year which amounts to 88 credits.
2. If a student passes only one third (1/3) (64 credits) of the full curriculum of a specific year, s/he may not register for any course on the following higher level.
3. Furthermore, pre-requisites for courses have to be passed before a student can proceed to register for courses that require pre-requisites.
4. Also a student is expected to complete the Diploma before seeking to register for any other programme in the School.
5. Furthermore, a student may not register for the second (2) year if his/her School Leaving Certificate is still outstanding.

**E.2.6 EXEMPTIONS**

The candidates who successfully complete the programme will be exempted from selected first year degree modules offered in the Faculty of Economics and Management Sciences. A student who has completed only one year of the programme **will not** be admitted into any degree programme offered by the Faculty. Students who wish to proceed with any other programme in the faculty will have to conform to the entry requirement of that respective department.

**E.2.7 MODE OF DELIVERY**

Full-time on Block-Release Basis and on distance

**E.2.8 DURATION OF STUDY**

The minimum duration of this programme is two (2) year and the maximum duration is three (3) years.

## E.2.9 CURRICULUM

Course Code	Course	NQF Level	Credits	Compulsory	Pre-requisite
<b>YEAR 1 : SEMESTER 1</b>					
ULEG 2410	English for General Communication Skills	4	16	YES	
CBBM 2431	Principles of Business Mathematics	4	16	YES	
CBBS 2431	Principles of Business Statistics	4	16	YES	
CBBN 2431	Principles of Business Management	4	16	YES	
<b>Total Credits for Semester 1</b>			<b>64</b>		
<b>YEAR 1 : SEMESTER 2</b>					
Course Code	Course	NQF Level	Credits	Compulsory	Pre-requisite
ULEG 2410	English for General Communication	4	16	YES	
CBBA 2422	Principles of Business Accounting	4	8	YES	
CBBE 2422	Principles of Business Economics	4	8	YES	
CBBT 2422	Principles of Business Ethics and Law	4	8	YES	
CBBC 2432	Principles of Business Computing	4	16	YES	
CBBH 2422	Principles of Business Entrepreneurship	4	8	YES	
<b>Total Credits for Semester 2</b>			<b>64</b>		
<b>Total Credits for YEAR 1</b>			<b>128</b>		
<b>YEAR 2 : SEMESTER 1</b>					
ULCE 3519	English Communication and Study Skills	5	16	YES	ULEG2410
UCLC 3509	Computer Literacy	5	8	YES	
UCSI 3529	Contemporary Social Issues	5	8	YES	
CBCM 2531	Business Mathematics	5	16	YES	CBBM2431
CBEB 2531	Elements of Banking	5	16	YES	
<b>Total Credits for Semester 1</b>			<b>64</b>		
<b>SEMESTER 2</b>					
Course Code	Course	NQF Level	Credits	Compulsory	Prerequisite
ULEA 3519	English for Academic Purposes	5	16	YES	ULCE 3419
CBSS 2532	Business Statistics	5	16	YES	CBBS2431
CBCR 2532	Principles of Credit	5	16	YES	
CBBM 2532	Business Management	5	16	YES	CBBN2431
<b>Total Credits for Semester 2</b>			<b>64</b>		
<b>Total Credits for YEAR 2</b>			<b>128</b>		
<b>TOTAL CREDITS</b>			<b>256</b>		

## E.2.10 SYLLABI

### YEAR 1 : SEMESTER 1

#### PRINCIPLES OF BUSINESS MATHEMATICS

**CBBM 2431**

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course is designed to give students an overview of various mathematical calculations and topics to enable them to solve business related problems. The topics to be covered are logarithms, Indices, Sequences and Series, Introduction to calculus, especially differentiation and integration.

#### PRINCIPLES OF BUSINESS STATISTICS

**CBBS 2431**

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

The detailed contents of the course are as follows: identify the various measures of dispersion; compute measures of skewness; identify the various measures of central location for both grouped and ungrouped data; application of probabilities rules as well as construction and interpretation of probability from a contingency table (joint probability table); and identify when to apply each of these distributions (probability distribution), and the computation thereof.

<b>PRINCIPLES OF BUSINESS MANAGEMENT</b>		<b>CBBN 2431</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course provides an introduction to organisational culture and styles of management; leadership style and teamwork building; personal time management, stress management, and management skills and competencies; boundary management and external environment.	

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## **YEAR 1 : SEMESTER 2**

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<b>PRINCIPLES OF BUSINESS ACCOUNTING</b>		<b>CBBA 2422</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course introduces the current regulations governing financial reporting, the formats of financial statements and the purpose of these statements for different users. It will deal with the completion of financial statements from records, the various categories of business income and expenditure and cash flow forecasts, and the monitoring and adjusting for effective management of cash flow. Further, it deals with the measuring of financial performance using profit and loss accounts and balance sheets, the analysis of profitability, liquidity, and efficiency for a business through the application of ratio analysis.	

<b>PRINCIPLES OF BUSINESS ECONOMICS</b>		<b>CBBE 2422</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course provides a definition and scope of business economics. It deals with factors influencing demand and supply of products and services, elasticity of demand and supply, price determination of products and services under different market structures, production functions, cost concepts, optimal level of output and input use, risk and uncertainty, and the macroeconomic environment and its impact on business.	

<b>PRINCIPLES OF BUSINESS ETHICS AND LAW</b>		<b>CBBT 2422</b>
<b>NQF:</b> 4	<b>Credits:</b> 8	<b>Contact Hours:</b> 2 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course will examine the theoretical roots of Business Ethics. It will consider the different types of ethical issues in business and how the development of ethical values impact on business behaviour including the effects on stakeholders and the environment. The course will also examine how an individual's ethical position impacts upon the moral relationship between the employer and the employee against the backdrop of the contractual relationship between both parties.	

This course also provides an outline of aspects of the law of contract and tort and their application in a business situation. It introduces the law of contract with particular emphasis on the formation and operation of business contracts – aspects such as offer, acceptance, intention, consideration and capacity. It considers when and how liability in contract arises, the nature of the obligations of both sides of the contract, the availability of remedies when a contract is not fulfilled in accordance with its terms. Further, the course contrasts the law of tort with the law of contract and examines issues of liability in negligence relating to business and how to avoid it.

<b>PRINCIPLES OF BUSINESS COMPUTING</b>		<b>CBBC 2432</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course seeks to equip students with the necessary skills to use applications software, especially MS Office in business situations.	

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**PRINCIPLES OF BUSINESS ENTREPRENEURSHIP****CBBH 2422****NQF:** 4      **Credits:** 8      **Contact Hours:** 2 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course deals with the entrepreneurial perspective: types of entrepreneurs, characteristics of entrepreneurs, examples of successful entrepreneurs. It also deals with the pursuit of entrepreneurial opportunities: business motivation, competencies and skills, innovative ideas, planning and organization, carrying out feasibility studies, writing business plans, financial projections, pursuit of finance and other needed resources, growth strategy and resource management.

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**YEAR 2 : SEMESTER 1****BUSINESS MATHEMATICS****CBCM 2531****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Principles of Business Mathematics (CBBM2431)**Module Description:**

This course is designed to give students an overview of various mathematical calculations and topics to enable them to solve business related problems. The topics to be covered are linear programming, logarithms, Indices, Sequences and Series, calculus, especially differentiation and integration.

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**ELEMENTS OF BANKING****CBEB 2531****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course provides a comprehensive introduction to the business of banking. It covers both practical and theoretical issues relating to banking, central banking & bank regulation, and comparative banking markets. The course also deals with the rationale for the existence of banks, the different services they offer, and the recent trends impacting on the banking industry.

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**YEAR 2 : SEMESTER 2****BUSINESS STATISTICS****CBBS 2532****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Principles of Business Statistics (CBBS2431)**Module Description:**

The detailed contents of the course are as follows: Sampling and Sampling distributions, Interval Estimation, Hypothesis Testing (mean and proportion), Inferences about population variances, Test of goodness of fit and independence, Simple linear regression and index numbers.

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**PRINCIPLES OF CREDIT****CBCR 2532****NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course provides an overview of all aspects, steps, and issues that are integral to credit and its risk elements. It provides an introduction to the concepts, techniques, and practical examples to the process of credit allocation and risk modelling.

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**BUSINESS MANAGEMENT****CBBM 2532**

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**NQF:** 5**Credits:** 16**Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** Principles of Business Management (CBBN2431)**Module Description:**

The course provides an introduction to management and covers areas such as change management and innovation, decision-making, leading organizations, controlling and evaluation, organizational structures and their relationship to the functional areas of business: finance, marketing, operations and human resources.

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH FOR COMMUNICATION SKILLS****ULCE 3519****ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION****ULEG 2410****ENGLISH COMMUNICATION FOR ACADEMIC PURPOSES****ULEA 3519**

## **E.3 DIPLOMA IN ENTREPRENEURSHIP AND NEW VENTURE MANAGEMENT (12DNVM)**

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### **E.3.1 INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide the aspiring entrepreneur the relevant knowledge on how to go about setting up a new venture. The Diploma in Entrepreneurship and New Venture Management will equip students with relevant practical and theoretical knowledge on how to successfully set up and run a new venture. Holders of this qualification will be able to understand innovation and creativity, *distinguish* between the different typologies of new ventures, analyse risk involved in setting up a new venture, understand the legal requirements of new ventures, evaluate resource requirements and design and formulate a feasible business plan.

### **E.3.2 CRITERIA FOR ADMISSION**

To register for the Entrepreneurship and New Venture Management Diploma, 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 D.

A candidate should obtain a minimum of 22 points in five subjects on the UNAM Point Scale to be admitted. However, if the minimum of 22 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 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.3.3 ASSESSMENT CRITERIA**

Continuous assessment in the form of class test, assignments, and industry projects will contribute fifty percent (50%) to the final mark. The course will be examined with a two hour paper at the end of each semester. The examination mark will contribute fifty (50%) to the final mark. The student must obtain at least 50% in the examination to pass, irrespective of the continuous assessment mark.

### **E.3.4 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

To be readmitted to the faculty for a particular year of registration a student:

- must have passed the equivalent of the minimum number of four courses required (4 x 16 credits = 64 credits).
- must complete all first year level courses (128 credits) by the end of the second year of registration.

### **E.3.5 ADVANCEMENT AND PROGRESSION RULES**

A student must have passed the minimum number of six courses (96 credits), of which at least three (48 credits) must be faculty courses to be admitted into the second year of study.

### **E.3.6 MAXIMUM NUMBER OF COURSES PER YEAR**

The maximum number of credits a student can enroll for is 128 credits in first year at NQF level 4. A student may enroll for a maximum of 128 credits at NQF level 5 in their second year.

### **E.3.7 REQUIREMENTS FOR QUALIFICATION AWARD**

This qualification will be awarded to candidates credited with a minimum of 128 credits in the first year at NQF level 4 and a minimum of 128 credits in the second year at NQF level 5, giving a total of 256 credits.

### **E.3.8 ARTICULATION OPTIONS**

The student will be eligible for admission into the second year BBA degree after successful completion of the Diploma. Students who completed the mid-level certificate through CES will also be allowed to enter this diploma.

### **E.3.9 EXEMPTIONS**

The candidates who successfully complete the programme will be exempted from selected first year degree modules offered in the Faculty of Economics and Management Sciences. A student who has completed only one year of the programme **will not** be admitted into any degree programme offered by the Faculty. Students who wish to proceed with any other programme in the faculty will have to conform to the entry requirement of that respective department.

### **E.3.10 MODE OF DELIVERY**

Full Time evening classes, block release and distance.



### E.3.11 DURATION OF STUDY

The Entrepreneurship and New Venture Management Diploma cannot be obtained in less than TWO years. However, the diploma must be obtained within THREE YEARS of full-time registration. Students studying through the distance mode cannot obtain this diploma in less than two years and have a maximum of four years to obtain the diploma.

### E.3.12 CURRICULUM

Course Code	Course	NQF Level	Credits	Compulsory
<b>YEAR 1 : SEMESTER 1</b>				
ULEG 2410	English for General Communication	4	16	Compulsory
UCLC 3509	Computer Literacy	5	8	Compulsory
CABM 2411	Basic Mathematics	4	16	Compulsory
CMEM 2471	Basics of Entrepreneurial Mind	4	16	Compulsory
CME0 2471	New Venture Creation 1A	4	16	Compulsory
<b>Total Credits for Semester 1</b>			<b>72</b>	
<b>YEAR 1 : SEMESTER 2</b>				
Course Code	Course	NQF Level	Credits	Compulsory
UCSI 3529	Contemporary Social Issues	5	8	Compulsory
ULEG 2410	English for General Communication	4	16	Compulsory
CME0 2472	New Venture Creation 1B	4	16	Compulsory
CMPV 2432	Planning the Venture 1	4	16	Compulsory
<b>Total Credits for Semester 2</b>			<b>56</b>	
<b>Total Credits – Year 1</b>			<b>128</b>	
<b>YEAR 2 : SEMESTER 1</b>				
Course Code	Course	NQF Level	Credits	Compulsory
CEMI 3571	Basic Micro Economics	5	16	Compulsory
CMPV 2531	Planning the Venture 2	5	16	Compulsory
CMPP 3579	Principles of Management	5	16	Compulsory
CMVM 2571	New Venture Management 1A	5	16	Compulsory
<b>Total Credits for Semester 1</b>			<b>64</b>	
<b>YEAR 2 : SEMESTER 2</b>				
Course Code	Course	NQF Level	Credits	Compulsory
CMVM 2572	New Venture Management 1B	5	16	Compulsory
CMEL 2572	The Entrepreneurial Leader and Team	5	16	Compulsory
CEMA 3572	Basic Macro Economics	5	16	Compulsory
CMCE 2512	Contemporary Issues in Entrepreneurship	5	16	Compulsory
<b>Total Credits for Semester 2</b>			<b>64</b>	
<b>Total Credits for Year 2</b>			<b>128</b>	
<b>TOTAL COURSE CREDITS</b>			<b>256</b>	

### E.3.13 SYLLABI

#### YEAR 1 : SEMESTER 1

#### BUSINESS MATHEMATICS

#### CABM 2411

**NQF:** 4

**Credit:** 16

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

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

**Pre-requisites:** None

#### Module Description:

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

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

<b>BASICS OF ENTREPRENEURIAL MIND</b>		<b>CMEM 2471</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module will cover - Entrepreneurship flattens the world – two noble prizes recognize entrepreneurship, entrepreneurship and micro- phenomenon; Entrepreneurship: fourth years as a transformational force; four entrepreneurial transformations that are changing the world; Entrepreneurship as the new management paradigm; Entrepreneurship as the new non-for-profit and philanthropy management paradigm; Entrepreneurship as the new education paradigm; the energy creation effect; Entrepreneurship- innovation, prosperity and philanthropy.	
<b>NEW VENTURE CREATION 1A</b>		<b>CME0 2471</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module will cover – The entrepreneurial Process – the classic entrepreneurship – start- up, Entrepreneurship- beyond start – up; Entrepreneurship paradoxes; the high potential venture, clean commerce; seeing opportunity through a sustainable lens. The opportunity; grading, shaping, recognizing and seizing	
<b>YEAR 1 : SEMESTER 2</b>		
<b>NEW VENTURE CREATION 1B</b>		<b>CME0 2472</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module will cover – what is social entrepreneurship; type's social entrepreneurship, hybrid models social entrepreneurship, the Timmons Model of interpreted for social entrepreneurship; the importance of the Brain Trust in Social Entrepreneurship.	
<b>PLANNING THE VENTURE 1</b>		<b>CMPV 2432</b>
<b>NQF:</b> 4	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The students will cover aspects such as: the business plan- preparing a business plan, aspects covered in the business plan, international business plan, a pro-forma business plan; Basic financial planning – basic financial concept; accounting, financial statements, the use of financial statements; financial plan – the financial planning, setting prices and break and the break even analysis, financial capital requirements.	
<b>YEAR 2 : SEMESTER 1</b>		
<b>BASIC MICROECONOMICS</b>		<b>CEMI 3571</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	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 aims to 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 trade-offs between efficiency and equity.	

<b>PLANNING THE VENTURE 2</b>		<b>CMPV 2531</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module will cover - The budgeting process- reasons for budgeting, the budgeting process, the three pro-forma statements used in the budgeting process; the marketing plan – conduct market analysis, market research, forecasting sales, the marketing strategy, the pricing strategy, sales strategy, service strategy, advertising and promotion strategies, the distribution strategies and a pro-forma marketing plan; Operational plan – conducting operational planning, the operational cycle, the location, the facilities, the employees required, administration, the strategy and plans, manufacturing, retail, and services processes, the layout, a pro-forma operational plan.	

<b>PRINCIPLES OF MANAGEMENT</b>		<b>CMPP 3579</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (Minimum of 2 tests and 1 assignment)	
<b>Pre-requisite:</b>	None	
<b>Module Description:</b>	Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.	

<b>NEW VENTURE MANAGEMENT 1A</b>		<b>CMVM 2571</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course will introduce students to: the process of strategic management; entrepreneurial management and the formulation, implementation and evaluation of plans; human resource function of managers in new ventures; the financial function of managers in new ventures; the marketing function; the purchasing function; the manufacturing function; and the administration function.	

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## **YEAR 2 : SEMESTER 2**

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<b>NEW VENTURE MANAGEMENT 1B</b>		<b>CMVM 2572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course will cover: Motivation – motivation as part of leading, motivating methods, managing individual motivation; Stages of control – requirements for effective control, the control process; Leadership – the importance of leadership for the entrepreneur.	

<b>THE ENTREPRENEURIAL LEADER AND TEAM</b>		<b>CMEL 2572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment. Examination: 1 x 2 hours paper.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module will cover – The Entrepreneurial leader – the importance of the team; stages of growth; managing for rapid growth: Entrepreneurial Culture – what entrepreneurial leader need to know; competencies and skills; skills in building entrepreneurial culture, helping, coaching, and conflict management, teamwork and influence. Forming and building teams, rewards and incentives.	

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**BASIC MACROECONOMICS****CEMA 3572****NQF:** 5**Credits:** 16**Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

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

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**CONTEMPORARY ISSUES IN ENTREPRENEURSHIP****CMCE 2512****NQF:** 5**Credits:** 16**Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment (50%): 2 tests given under examination condition will constitute 80% of the CA mark and one industry-based assignment.  
Examination: 1 x 2 hours paper.**Pre-requisites:** None**Module Description:**

This course will cover: Legal aspects – Establishment of venture, registration of the venture, name of the venture, registering a trade mark, publicizing the business venture, partnerships, close corporations, companies, Revenue Services, Contracts, Personnel contracts with regards to entrepreneurship and new venture management; Reasons for business failure- internal and external reasons for failure; business ethics and social responsibility; managing growth; customer career.

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**UNAM CORE MODULES**

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**SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114****COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION****ULEG 2410**

**E.4.1 INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide students with focused knowledge and skills in Business Administration using general principles and application and some specialized knowledge with depth in more than one area of its specializations. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-improvement, self-evaluation, and peer assessment".

**E.4.2 CRITERIA FOR ADMISSION**

An applicant should be a holder of the *Diploma in Business Administration* from the University of Namibia or its equivalent being a Level 5 qualification on the NQF.

**E.4.3 ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 50% and 50% of the final mark respectively.

Candidates are expected to:

- a) Obtain a minimum of 50% in both the CA mark and the examination mark.
- b) Demonstrate focused knowledge in Business Administration and an in-depth grasp of two (2) or more of its specialisations.
- c) Carry out processes that require a wide range of specialised technical or scholastic skills with a choice of standard and non-standard procedures in highly routine and non-routine contexts.
- d) Demonstrate an ability to manage processes with full accountability for own and group outcome.

**E.4.4 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amounts to 42 credits.

**E.4.5 MAXIMUM NUMBER OF COURSES PER YEAR**

The student may register for 128 credits which are the maximum number of credits for the programme.

**E.4.6 REQUIREMENTS FOR QUALIFICATION AWARD**

The Further Diploma in Business Administration cannot be obtained in less than one (1) year of full-time study and the programme must be completed within two (2) years of registration. Graduation for the diploma requires the successful completion of 128 credits at Level 6.

**E.4.7 ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

The *Advanced Diploma in Business Administration/Management Science* of the University of Namibia and the equivalent level 7 qualifications of the University and any other recognized university

This qualification provides credits for the following related qualifications:

Any relevant Level 6 qualifications in *Business Administration/Management Science* of the University of Namibia or any other recognized University.

**E.4.8 MODE OF DELIVERY**

Full-time on a Block-Release basis

**E.4.9 DURATION OF STUDY**

The minimum duration of this programme is one (1) year and the maximum duration is two (2) years.

**E.4.10 CURRICULUM**

<b>Course</b>	<b>Course code</b>	<b>NQF Level</b>	<b>Credits</b>	<b>Compulsory</b>
<b>SEMESTER 1</b>				
Project Management in Business	CBBM 3651	6	16	YES
Computerized Business Accounting	CBBA 3651	6	16	YES
Business Law	CBBL 3651	6	16	YES
Business Economics	CBBE 3651	6	16	YES
<b>Total Credits – Semester 1</b>			<b>64</b>	

SEMESTER 2				
Business Computing	CBBC 3652	6	16	YES
The Internet and E-Business	CBBN 3652	6	16	YES
E-Business Operations	CBBI 3652	6	16	YES
Internet Marketing	CBBQ 3652	6	16	YES
<b>Total Credits – Semester 2</b>			<b>64</b>	
<b>TOTAL CREDITS</b>			<b>128</b>	

## E.4.11 SYLLABI

### YEAR 1 : SEMESTER 1

#### PROJECT MANAGEMENT IN BUSINESS

**CBBM 3651**

**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course aims at providing an outline of project management principles, methodologies, tools and techniques that are used in business. Topics will include project management function, project management process, project integration, scope and time frames, project quality management, project human resources, project communication channels, procurement, network scheduling, cost and risk management, identification and scheduling of project resources, resource allocation, creation of project charts, production of critical path planning and evaluation reports. It will also deal with tools such as PERT and CPM charts as well as project staff selection and team management. The course will also include training on MS Project software package.

#### COMPUTERIZED BUSINESS ACCOUNTING

**CBBA 3651**

**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

Conceptual foundation of Accounting Information Systems (AIS), Control and auditing AIS, Methodologies for the development of AIS, Systems Development Life Cycle (SDLC) and 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 budget, 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.

#### BUSINESS LAW

**CBBL 3651**

**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course seeks to provide knowledge and application of the law relating to the sale of goods, consumer credit, monopolies and intellectual property as it relates to business. It will introduce aspects that are key to the operation of business within the framework of the law – e.g. Anti-competitive practices through monopolies, collusion, mergers and the use of intellectual property. It also details dealings with the customer, especially in relation to provision of credit and consumer rights. The avoidance of liability as good business practice will also be explored.

#### BUSINESS ECONOMICS

**CBBE 3651**

**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course deals with the economic nature of the firm, the economic analysis of the strategic options available to firms, the impact of government policies on business, the impact of the national, regional and global macro-economy on the firm and its performance. The course further explores the basic drivers of firm-level productivity and strategies aimed at creating sustainable economic value.

**YEAR 1 : SEMESTER 2****BUSINESS COMPUTING****CBBC 3652****NQF:**6      **Credits:**16      **Contact Hours:**4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course focuses on the exploration of a variety of Information Systems used in Business in order to drive efficiencies in their operations. It will outline the different Enterprise Resource Planning systems such as ACCPAC, SAP, and many others. It will also look at specific systems aimed at dealing with aspects of the business such as Performance Management and Customer Relations Management.

**THE INTERNET AND E-BUSINESS****CBBN 3652****NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course provides the scope of e-business and the benefits it offers to companies. It outlines the different e-business models and the internet technologies in order to elucidate the potential, limitations, and possibilities of using the internet for business. It will also provide an insight into the ontology of the internet and business requirements for usable website design. Further it will detail the evolution of business within the virtual market place and how this is impact general business competitiveness.

**E-BUSINESS OPERATIONS****CBBI 3652****NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course provides an outline of e-business operations in relation to the use of the internet and electronic processes for supply chain activities and other business applications. It outlines the complex processes and transactions as well as the e-business infrastructure which support e-business operations. It deals with the different transactions and the underlying EDI: business-to-consumers and business-to-business. Further it outlines key issues of trust, quality, and security that are essential for successful E-Business operations.

**INTERNET MARKETING****CBBQ 3652****NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisites:** None**Module Description:**

This course aim to outline internet marketing in relation to the use of the internet for promotion, advertising, interactive communications, market research, developing customer relations and designing a comprehensive internet-based marketing plan.

## **E.5. ADVANCED DIPLOMA IN BUSINESS ADMINISTRATION (12ADBA)**

### **E.5.1 INTRODUCTION**

The purpose of this qualification is to provide students with in-depth knowledge of Business Administration and its specialization. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-improvement, self-evaluation, and peer assessment".

### **E.5.2 CRITERIA FOR ADMISSION**

An applicant should be a holder of the Further Diploma in Business Administration from the University of Namibia or its equivalent being a Level 6 qualification on the NQF.

### **E.5.3 ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

The *Post-Graduate Diploma in Business Administration/Management Science* of the University of Namibia or the equivalent level 8 qualifications of the University and any other recognized university.

This qualification provides credits for the following related qualifications:

Any relevant Level 7 qualifications in *Business Administration/Management Science* of the University of Namibia or any other recognized University.

### **E.5.4 ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 50% and 50% of the final mark respectively. Candidates are expected to:

- Obtain a minimum of 50% in both the CA mark and the examination mark.
- Demonstrate an ability to carry out processes that require a command of highly specialized technical or scholastic and basic research skills in Business Administration.
- Demonstrate the application of Business Administration concepts to complex, varied and specialized contexts.
- Demonstrate the analysis, transformation and evaluation of abstract data and concepts in crafting business solutions to specific problems.

### **E.5.5 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amounts to 42 credits.

### **E.5.6 MAXIMUM NUMBER OF COURSES PER YEAR**

The student may register for 128 credits which are the maximum number of credits for the programme.

### **E.5.7 REQUIREMENTS FOR QUALIFICATION AWARD**

The Advanced Diploma in Business Administration cannot be obtained in less than one (1) year of full-time study and the programme must be completed within two (2) years of registration. Graduation for the diploma requires the successful completion of 128 credits at Level 7.

### **E.5.8 MODE OF DELIVERY**

Full-time to be offered in the evening and on Block-Release Basis

### **E.5.9 DURATION OF STUDY**

The minimum duration of this programme is one (1) year and the maximum duration is two (2) years.

### **E.5.10 CURRICULUM**

<b>Course</b>	<b>Course code</b>	<b>NQF Level</b>	<b>Credits</b>	<b>Compulsory</b>
<b>SEMESTER 1</b>				
Business Quantitative Methods	CBQM 4771	7	16	YES
Marketing Management	CBBM 4771	7	16	YES
Human Resource Management	CBHR 4771	7	16	YES
Financial Management	CBFM 4771	7	16	YES
<b>Total Credits – semester 1</b>			<b>64</b>	
<b>SEMESTER 2</b>				
Business Economics	CMBE4772	7	16	YES
Quality Management	CBKM 4772	7	16	YES
Organizational Behaviour	CBOB 4772	7	16	YES
Operations Management	CBOM 4772	7	16	YES
<b>Total Credits – Semester 2</b>			<b>64</b>	
<b>TOTAL CREDITS</b>			<b>128</b>	



## E.5.11 SYLLABI

### YEAR 1 : SEMESTER 1

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#### BUSINESS QUANTITATIVE METHODS

CBQM 4771

**NQF:** 7

**Credits:** 16

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

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

The course will provide the student with an understanding of the following mathematical concepts as they relate to business: Set operations, number system, basic arithmetic, simple linear functions and equations, simple differentiation, rates, interest calculations, ratios and matrix algebra.

This course also introduces students to business statistics and covers the following topics: Data and Statistics, Collection of Data, Presentation of Data, Frequency Distributions, Scatter Diagrams and Cross tabulations, Measures of Central Tendency, Measures of Dispersion/Variation, Probability theory and Probability Distributions (Binomial, Poisson, Exponential and Normal)

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#### MARKETING MANAGEMENT

CBBM 4771

**NQF:** 7

**Credits:** 16

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

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course outlines the fundamental concepts and principles that underpin the marketing process and deals with all aspects such as: definition of marketing, marketing orientation, environmental analysis, segmentation, buyer behaviour and positioning, original and extended marketing mix, product life cycle, new product development, pricing strategies, distribution options, promotion mix and international marketing.

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#### HUMAN RESOURCE MANAGEMENT

CBHR 4771

**NQF:** 7

**Credits:** 16

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

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course details the concepts and practices of Human Resources Management with a particular focus on the management of the recruitment process, the retention of employees, and the cessation of employment. The legal and regulatory context will be that of Namibia although reference will be made to other jurisdictions where appropriate.

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#### FINANCIAL MANAGEMENT

CBFM 4771

**NQF:** 7

**Credits:** 16

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

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course provides an outline of where and how to access sources of finance for a business, the use of financial information for decision making and for the management of finance. It evaluates the different sources of finance and compares their usage. It deals with the recording of financial information and how it is used to make decision within financial management for example for planning and budgeting. It also considers decisions in relation to pricing and investment appraisal as well as techniques for evaluation of financial performance.

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### YEAR 1 : SEMESTER 2

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#### BUSINESS ECONOMICS

CMBE 4772

**NQF:** 7

**Credits:** 16

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

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course deals with the basic economic problem, and how the economy works; the economic nature of the firm; the economic analysis of the strategic option of firms; how consumers and producers interact on the

product market; how producers make the best possible choices; the macroeconomic challenges; the impact of government policies on business as well as the relationship between the broader macro economy and business performance. It also explores the basic drivers of productivity at firm level and strategies to create sustainable economic value.

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**QUALITY MANAGEMENT**

**CBKM 4772**

**NQF: 7**                      **Credits: 16**                      **Contact Hours: 4 hours lecture per week for 14 weeks**

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course outlines the concepts of quality, quality assurance, quality control, and total quality management (TQM) in the context of business and service operations. It details the different TQM approaches and their implementation in different business settings.

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**ORGANIZATIONAL BEHAVIOUR**

**CBOB 4772**

**NQF: 7**                      **Credits: 16**                      **Contact Hours: 4 hours lecture per week for 14 weeks**

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course outlines individual and group behaviour in organizations and examines current theories and their application in managing behaviour in the workplace. It deals with issues such as: the link between structure and culture of organizations and how this interact and influence the behaviour of the workforce; and the systems of shared values and beliefs which determines and shape the accepted patterns of behaviour in the workplace.

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**OPERATIONS MANAGEMENT**

**CBOM 4772**

**NQF: 7**                      **Credits: 16**                      **Contact Hours: 4 hours lecture per week for 14 weeks**

**Module Assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

This course deals with the role and importance of operations management in the efficient and effective production of goods and services. It details the management of transformational processes that convert inputs into outputs and the organizational frameworks necessary to do that efficiently and cost effectively within the overall strategic plan of a company.

## **E.6. BACHELOR OF BUSINESS ADMINISTRATION (Honours) (12 BBAD)**

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### **E.6.1 INTRODUCTION**

The BBA program aims at developing student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and general education. The program assists the student in understanding and developing the unique leadership qualities required for successfully managing business functions, an organizational unit or an enterprise. The specific objectives of the program are to:

- Produce up-to-date, assertive and effective executives for business and other organizations and
- Prepare students for higher studies in business at home and abroad.

### **E.6.2 CRITERIA FOR ADMISSION**

In conjunction with the Academic Conditions in the General Information and Regulations Yearbook, 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 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 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.

### **E.6.3 ASSESSMENT CRITERIA**

A candidate will qualify to sit for final examination upon obtaining 40% mark of continuous assessment. A candidate will also pass the course if s/he obtains 50% of the overall mark (after the combination of the continuous assessment mark and the 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.

### **E.6.4 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO FACULTY**

*For readmission into the faculty a student should have passed:*

- *At least 48 credits by the end of first year; however, for readmission into the program this must include at least the Principles of Management- (MPP3579) module*
- *At least 144 credits by the end of second year;*
- *At least 1240 credits by the end of third year;*
- *At least 336 credits by the end of fourth year;*

### **E.6.5 REQUIREMENTS FOR QUALIFICATION AWARD**

The Bachelor of Business Administration (Honours) cannot be obtained in less than four years of full time study and the programme must be completed in five years of registration. The graduation of the programme requires 544 credits for successful completion in line with the NQA requirements for a level 8 qualification.

### **E.6.6 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.6.7 ACADEMIC ADVANCEMENT AND PROGRESSION RULES**

A student advances to the following academic level of study when at **of a specific year, he/she may not register for any courses on the following higher level**. That means s/he must pass:

- 88 credits out of 136 credits at the end of the first year
- 88 credits out of 136 credits at the end of the second year
- 88 credits out of 136 credits at the end of the third year
- All credits prescribed for the curriculum for Year 4.

**A student will not be allowed to register for more than 12 courses per year.**

### E.6.8 ARTICULATION OPTIONS

This qualification serves as an entry point to the following related qualifications:

Masters programmes in Business Administration/Management Sciences of the University of Namibia or other recognized Universities.

This qualification provides credits for the following related qualifications:

Any relevant Level 8 in Business Administration/Management Science of the University of Namibia or other recognized University.

### E.6.9 IMPLEMENTATION STRATEGY

The revised programme will phase in gradually so that current students can graduate on the Old curriculum with the first year students to be implemented in 2012. Students registered before 2012, will be given an opportunity to finish Managerial Economics and Business Economics within two years after the implementation of the Bachelor of Business Administration (Honours) Degree. **The students who have not passed Managerial Economics and Business Economics by the end of 2013 will follow the new curriculum. Also note that no (BBA-honours) part-time classes will be offered in 2012 if less than 15 students are registered, in such cases, they will have to be re-registered with our Distance Education Centre(Centre for External Studies).**

### E.6.10 MODE OF DELIVERY

The programme is offered via two modes of delivery: Face – to – face / full time and distance learning.

Contact learning requires that students attend classes at the Main campus of Windhoek. Face-to-face tuition will be offered by qualified lecturers, and opportunities for engaging with fellow students are provided. Distance learning is more suited to students who live too far from the campus to attend classes, or who are unable to commit to attendance. Distance students will be supported by tutors who are available via email or, if necessary, telephone as well as vacation classes. DVDs of select lecture sessions may also be made available to distance students.

### E.6.11 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. However, candidates holding a two-year diploma in Entrepreneurship and New Venture Management or any diploma in the related field from the faculty of Management Sciences may be exempted from all first year as determined by the Department. The Faculty has the right to amend the curriculum for academic and professional reasons.

## Summary of Changes & New Courses

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### **Rational for proposed changes and revisions**

#### **Business Economics (CMBE 3672) and Managerial Economics (CMMI 3771)**

**Management Accounting (CAAM 3651)** is proposed to replace **Business Economics (CMBE 3672) and Entrepreneurship (CMRE 3771) replaces Managerial Economics (CMMI 3771)**. The department observed that students are acquiring adequate knowledge in **Basic Micro Economics (CEMA 3571) and Basic Macro Economics (CEMA 3572)**, hence this change.

Students failing Business Economics (CMBE 3672) and Managerial Economics (CMMI 3771) in the old curriculum will be given opportunity to repeat. New intakes from 2012 will adopt the new curriculum.

#### **Banking and Finance (CMBF 3771) and Banking and Finance (CMBF 3772)**

These two modules were added to the BBA curriculum. This addition was necessary because the department observed that Banking and Finance was inadequately integrated into the curriculum compared to Marketing and Human resources Management.

#### **Business Accounting (CMBA 3671) and Business Accounting (CMBA 3672)**

In addition, Financial Accounting 1A (CAFÉ 3631) and Financial Accounting 1B (CAFÉ 3632) are proposed to replace Business Accounting (CMBA 3671) and Business Accounting (CMBA 3672). Department observed that this two modules will help the students acquire adequate knowledge in Accounting.

The proposed modules in Accounting, for example, Fundamentals of Accounting 1A and 1B, Financial Accounting 1A and 1B, Management Accounting 1A and 1B might address the inadequacies BBA students experience in Financial Management.

Research Paper was replaced by Research Project (CMRM3870)

E.6.12 CURRICULUM

YEAR 1 : SEMESTER 1						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
English Communication and Study Skills	ULCE 3519	4	16	C	None	
Principles of Management	CMPP 3579	5	16	C	None	
Computer Literacy	UCLC 3509	4	8	C	None	
Fundamentals of Accounting A	CAFE 3581	5	12	C	None	
Basic Micro Economics	CEMI 3571	5	16	C	None	
<b>Total credits Semester 1</b>			<b>68</b>			
YEAR 1 : SEMESTER 2						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
English for Academic purpose	ULEA 3519	5	16	C	None	
Business Mathematics	CBCM 3579	5	16	C	None	
Fundamentals of Accounting B	CAFÉ 3582	5	12	C		CAFE 3581
Basic Macro Economics	CEMA 3572	5	16	C		CEMI 3571
Contemporary Social Studies	UCSI 3529	4	8	C	None	
<b>Total credits Semester 2</b>			<b>68</b>			
<b>TOTAL CREDITS YEAR 1</b>			<b>136</b>			
YEAR 2 : SEMESTER 1						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
Organizational Behaviour A	CMBO 3671	6	16	C	CMPP 3579	
Financial Accounting 1A	CAFE 3691	6	12	C	CAFE 3581	
Commercial Law A	CACL 3631	6	16	C	None	
Business Statistics A	CABA 3691	6	12	C	CBCM 3579	
Management Accounting 1A	CAAM 3691	6	12	C	CMBA 3671	
<b>Total credits Semester 1</b>			<b>68</b>			
YEAR 2 : SEMESTER 2						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
Organisational Behaviour B	CMBO 3672	6	16	C		CMBO 3671
Financial Accounting 1B	CAFE 3692	6	12	C		CAFE 3581
Commercial Law B	CACL 3632	6	16	C		CACL 3631
Business Statistics B	CABA 3692	6	12	C		CABA 3691
Management Accounting 1B	CAAM 3692	6	12	C		CAAM 3691
<b>Total credits Semester 2</b>			<b>68</b>			
<b>TOTAL CREDITS YEAR 2</b>			<b>136</b>			
YEAR 3 : SEMESTER 1						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
Entrepreneurship A	CMRE 3781	7	12	C	CMBO3671;2	
Marketing Management 1A	CMSM 3781	7	12	C	CMBO3671;2	
Human Resource Management 1A	CMHM 3781	7	12	C	CMBO3671;2	
Operations Management 1A	CMMO3781	7	12	C	CABA 3651;2	
Banking and Finance 1A	CMBF 3781	7	12	C	CMBA 3691;2 CAAM3651;2	
<b>Total credits Semester 1</b>			<b>60</b>			

YEAR 3 : SEMESTER 2						
Course	Course code	NQF Level	Credits	Compulsory	Pre-requisites	Co-requisites
Marketing Management 1B	CMSM3782	7	12	C		CMSM 3781
Human Resource Management 1B	CMHM3782	7	12	C		CMHM 3781
Banking and Finance 1B	CMBF 3782	7	12	C		CMBF 3781
Entrepreneurship B	CMRE 3782	7	12	C		CMRE 3781
Operations Management 1B	CMMO3782	7	12	C		CMMO 3781
Business Research Methodology	CMBR 3772	7	16	C	None	
<b>Total credits Semester 2</b>			<b>76</b>			
<b>TOTAL CREDITS YEAR 3</b>			<b>136</b>			
YEAR 4 : SEMESTER 1						
<b>SPECIALISATIONS:</b>					<b>PRE-REQUISITES:</b>	
<b>Strategic Management 2A</b> OR <b>Strategic Marketing 2A</b> OR <b>Banking &amp; Finance 2A</b>	CMHM 3871 CMSM 3871 CMBF 3871		<b>8</b>	<b>16</b>		CMHM3781/2 OR CMSM3781/2 OR CMBF 3781/2
Strategic Management A	CMST 3871	8	<b>12</b>	C		CMHM 3782; MSM 3782; CMMO 3782; CMRE 3782
Financial Management A	CAMF 3871	8	16	C		CAAM 3652
Management Information System	CMMI 3871	8	16	C		None
Research Project	CMRP 3870	8	16	C		CMBR3772
<b>Total credits Semester 1</b>			<b>76</b>			
YEAR 4 : SEMESTER 2						
<b>SPECIALISATIONS:</b>					<b>PRE-REQUISITES:</b>	
<b>Strategic Management 2 B</b> OR <b>Strategic Marketing 2B</b> OR <b>Banking &amp; Finance 2B</b>	CMHM 3872 CMSM 3872 CMBF 3872		<b>8</b>	16		CMHM 3871 OR CMSM 3871 OR CMBF 3871
Strategic Management B	CMST 3872	8	12	C		CMST 3871
Financial Management B	CAMF 3842	8	16	C		CAMF 3841
Research Project	CMRP 3870	8	16	C		
<b>Total credits Semester 2</b>			<b>60</b>			
<b>TOTAL CREDITS YEAR 4</b>			<b>136</b>			
<b>COURSE TOTAL</b>			<b>544</b>			

### E.6.13 SYLLABI

#### YEAR 1 : SEMESTER 1

##### PRINCIPLES OF MANAGEMENT

CMPP 3579

NQF: 5

Credits: 16

Contact hours: 4 hours lecture per week for 14 weeks

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

Pre-requisite: None

##### Module Description:

Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.

##### FUNDAMENTALS OF ACCOUNTING A

CAFE 3581

**NQF:** 5                      **Credits:** 12                      **Contact hours:** 3 hours & 1 hour tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

The detailed contents are as follows: Introduction to the basic principles of accounting – nature and function of accounting and accounting theory, the history and development of accounting, the statements of financial position and of comprehensive income and of changes in equity and its elements. Determining the information needs of different users, Collecting and processing accounting data, the accounting cycle, designing source documents, Journalising, posting entries from journal to the ledger, Creating subsidiary ledgers and Control accounts and Compiling a trial balance before adjustments. Determining and recording adjustments. Recording closing entries, compiling a worksheet in the closing-off procedure and compiling a post-closing trial balance. Preparing financial statements for a sole proprietor, non-profit organisations and trading and service entities. The cost concept - determination of the Cost of Goods Sold (COGS). Creating a complete accounting system that will fulfil the requirements of a specific entity.

**BASIC MICROECONOMICS**

**CEMI 3571**

**NQF:** 5                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
 Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

**YEAR 1 : SEMESTER 2**

**BUSINESS MATHEMATICS**

**CBCM 3579**

**NQF:** 5                      **Credits:** 16                      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous Assessment (50%): two tests and one assignment  
 Examination (50%): 1 x 3 hour paper)

**Pre-requisites:** None

**Module Description:**

Number systems; operations on whole numbers, integers and fractions; powers and roots; measurements (length, mass, capacity, temperature) and mensuration (area and volume); rates and ratios; basic set theory; basic algebraic operations; linear and quadratic equations; linear inequalities; linear functions and graphs; simple and compound interest; single and regular investments; hire purchase and loans; arithmetic and geometric sequence.

**FUNDAMENTALS OF ACCOUNTING B**

**CAFE 3582**

**NQF:** 5                      **Credits:** 12                      **Contact hours:** 3 hours & 1 tutorial hour per week for 14 weeks

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

**Pre-requisites:** 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. Introduction to VAT (Value Added Tax). Inventory systems.

**BASIC MACROECONOMICS**

**CEMA 3572**

**NQF:** 5                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
 Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

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

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**YEAR 2 : SEMESTER 1**

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**ORGANIZATIONAL BEHAVIOUR A**

**CMBO 3671**

**NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisite:** Principles of Management (CMPP 3579)

**Module Description:**

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

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**FINANCIAL ACCOUNTING 1A**

**CAFE 3691**

**NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks

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

**Pre-requisites:** Fundamentals of Accounting A & B (CAFE3581/2)

**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. Introduction to close corporations covering – formation, operation, introduction to taxation, deregistration and liquidation, accounting records and financial statements. Branches/Sector accounting, Manufacturing companies covering - cost statements, preparing the income statement. Introduction to companies – formation, operation, introduction to taxation, share and debenture transactions, accounting records and financial statements, deregistration and liquidation. Conversions of various types of enterprises – partnership into a company, partnership into a close corporation, company into a close corporation and vice versa.

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**COMMERCIAL LAW A**

**CACL 3631**

**NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

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

**Pre-requisite:** None

**Module Description:**

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, moradebitoris, 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.

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**BUSINESS STATISTICS A**

**CABA 3691**

**NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture per week for 14 weeks

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

**Pre-requisites:** Business Mathematics (CBCM3579)

**Module Description:**

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



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**MANAGEMENT ACCOUNTING 1A****CAAM 3691**

**NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

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 overhead costs: identification and coding of overheads, collection, allocation, apportionment and absorption of overheads, cost drivers and overhead costs, production, administration and marketing overheads. 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. 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.

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**YEAR 2 : SEMESTER 2**

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**ORGANIZATIONAL BEHAVIOUR B****CMBO 3672**

**NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Co-requisite:** Organizational Behaviour A (CMBO 3671)

**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.

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**FINANCIAL ACCOUNTING 1B****CAFE 3692**

**NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** Fundamentals of Accounting A & B (CAFE3581/2)

**Module Description:**

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 (specific reference to auditors', directors' and other reports), Introduction to the Statement of cash flow), analysis and interpretation of financial statements.

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**COMMERCIAL LAW B****CACL 3632**

**NQF:** 6      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

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 "Huurgaatvoorkoop 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.

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**BUSINESS STATISTICS B****CABA 3692****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Business Mathematics (CBCM3579) &**Module Description:**

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

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**MANAGEMENT ACCOUNTING 1B****CAAM 3692****NQF:** 6      **Credits:** 12      **Contact hours:** 3 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Management Accounting 1A (CAAM 3691)**Module Description:**

The detailed contents are as follows: 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. 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. Standard costing: development and utilization of unit standard costs and variance analysis, material, labour, overhead and sales variances, reconciling budgeted, standard and actual profits. 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, Responsibility accounting and segment reporting: Responsibility accounting and responsibility centres, Decentralization: degree, advantages and disadvantages, methods of evaluating segment performance.

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**YEAR 3 : SEMESTER 1**

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**ENTREPRENEURSHIP A****CMRE 3781****NQF:** 7      **Credits:** 12      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and 1 assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Organisational Behaviour (CMBO 3671/2)**Module Description:**

The module build upon the knowledge and skills students gained in semester one (1). In the first part of module two (2) students will be introduced to the typologies of entrepreneurship. This module will also enable students to explore and understand the various reasons for business success and failure. In the second phase of module two (2) students will learn more about the description and the importance of drawing up a business plan. They will be exposed to the various challenges entrepreneurs both in Africa and around the world. They will be exposed to the various challenges entrepreneurs are faced with and how they are exploiting opportunities in their business ventures. In this module students are expected to apply their theoretical understanding of entrepreneurship into practice and it will be expected from them to draw a business plan of a product or a service in a local, African or international context.

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**MARKETING MANAGEMENT 1A****CMSM 3781****NQF:** 7      **Credits:** 12      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Organisational Behaviour (CMBO 3671/2)**Module Description:**

The following topics will be covered: the marketing mix, the nature of goods and services; consumer needs and wants. The product mix, Social Responsibility, ethics, consumer behavior, consumer purchase decision process; psychological influence; socio-cultural influences; Organizational Buyer; Marketing Communication process and Integrated Marketing Communication.

<b>HUMAN RESOURCE MANAGEMENT 1A</b>		<b>CMHM 3781</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Organisational Behaviour (CMBO 3671/2)	
<b>Module Description:</b>	The following topics will be covered: Understanding of Self; Components of Self: self-identity, self -concept, self -confidence , self- image and techniques of Self Awareness; Exploration through Johari Window Mapping; Human resources management's role in the evolving paradigm – fundamentals of management planning; the strategic management process; types of strategies; strategic human resource management and tools. Human resource management and the competitive advantage – the resource-based paradigm; the best practices paradigm, Human resources and leadership and managing flexible patterns of work for competitive advantage - individual models of leadership – trait –based approach, behavioral- based approach, situational – based approach; group models of leadership- cross-functional teams, self-managed teams; executive teams; introduction to flexibility – functional flexibility, work-time flexibility, numerical flexibility, financial flexibility, numerical flexibility, regulatory flexibility, mobility flexibility etc.	
<b>OPERATIONS MANAGEMENT 1A</b>		<b>CMMO 3781</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Business Statistics A & B (CABA 3691/2)	
<b>Module Description:</b>	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.	
<b>BANKING &amp; FINANCE 1A</b>		<b>CMBF 3781</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Financial Accounting 1A/1B & Management Accounting 1A/1B (CMBA 3671/2 & CAAM 3691/2)	
<b>Module Description:</b>	The course will cover Security and portfolio analysis – introducing students to the principles of financial investment decisions from an industry perspective. Student will be also exposed to key drivers driving investment decisions and factors driving investment decisions at a corporate level.	
<b>YEAR 3 : SEMESTER 2</b>		
<b>MARKETING MANAGEMENT 1B</b>		<b>CMSM 3782</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Co-requisite:</b>	Marketing Management 1A (CMSM 3781)	
<b>Module Description:</b>	This module covers- 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.	
<b>HUMAN RESOURCE MANAGEMENT 1B</b>		<b>CMHM 3782</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Human Resource Management (CMHM 3781)	
<b>Module Description:</b>	This module covers- Recruitment and Placement; Personnel planning and recruiting, need for effective recruiting, Employee testing and selection, Employment Equity Act and employee selection, basic testing concepts; interviewing candidates; basic types of interviews, design and conduct interviews and errors in conducting interviews. Development of Human Resources – The concept and generalized approaches to Training, Education and Development (process, methods: On-the job, off-the job), Models of Training, Strategic	

Training Management – Needs assessment, Environmental scanning etc. Evaluation of training (Kirkpatrick model) and Performance Appraisal; Performance management – introduce students to the basic concept of performance management and appraisal (concept, significance, process, methods-Graphic rating scales, essays, confidential report, 360 Degree, the balance scorecard etc., errors during appraisal, reducing errors) and human resource management measurement namely: the concept of balanced scorecards, HR scorecard and workforce scorecard. Talent management – and Human resource challenge.

<b>BANKING &amp; FINANCE 1B</b>		<b>CMBF 3782</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Banking and Finance 1A (CMBF 3781)	
<b>Module Description:</b>		
Students will cover- investment from a company perspective. It exposes students to single analysis before investment. Students will be expected to know the types of securities in which a single investor may draw upon his investment decisions like bonds, real estate, stocks and precious metals. Institutional Investment analysis- this course provides students with the fundamentals of the company valuation. The students should be able to unearth the various factors that may impact directly on the company's operations by going beyond the analysis of financial students in order to find out of its worth buying that particular company or not.		

<b>ENTREPRENEURSHIP B</b>		<b>CMRE 3782</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and 1 assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Entrepreneurship A (CMRE 3781)	
<b>Module Description:</b>		
In addition the module aims to equip students with the insights, tools, concepts, and skills necessary to successfully overcome obstacles and achieve the vision pertaining to the various forms of entrepreneurship. The topics to be covered in this module are defining the various forms of entrepreneurship, explaining what each of these forms of entrepreneurship means in the Namibian and SADC context, exploring the entrepreneurship theories, traditions of entrepreneurship and looking at the various models of entrepreneurship in a Namibian, African and international context.		

<b>OPERATIONS MANAGEMENT 1B</b>		<b>CMMO 3782</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Operations Management 1A (CMMO 3781)	
<b>Module Description:</b>		
This module covers- Recruitment and Placement; Personnel planning and recruiting, need for effective recruiting, Employee testing and selection, Employment Equity Act and employee selection, basic testing concepts; interviewing candidates; basic types of interviews, design and conduct interviews and errors in conducting interviews. Development of Human Resources – The concept and generalized approaches to Training, Education and Development (process, methods: On-the job, off-the job), Models of Training, Strategic Training Management – Needs assessment, Environmental scanning etc. Evaluation of training (Kirkpatrick model) and Performance Appraisal; Performance management – introduce students to the basic concept of performance management and appraisal (concept, significance, process, methods-Graphic rating scales, essays, confidential report, 360 Degree, the balance scorecard etc., errors during appraisal, reducing errors) and human resource management measurement namely: the concept of balanced scorecards, HR scorecard and workforce scorecard. Talent management – an Human resource challenge.		

<b>BUSINESS RESEARCH METHODOLOGY</b>		<b>CMBR 3772</b>
<b>NQF:</b> 7	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	None	
<b>Module Description:</b>		
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).		

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**YEAR 4 : SEMESTER 1**

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**Specializations:**

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**STRATEGIC HUMAN RESOURCES MANAGEMENT 2A****CMHM 3871**

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**NQF:** 8**Credits:** 16**Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Human Resource Management 1A & 1B (CMHM 3781/2)**Module Description:**

Students will cover – ethical issues and challenges in human resources management - the problem of dual loyalties; HR professional codes of conduct; an integrity-oriented approach to strategic business partnership; ethical decision-making frameworks; the consequences of action: Teleological theory; the importance of duty to others: Deontological theory; Corporate Governance – Corporate social responsibility; the narrow classical economic view; socio-economic view of CSR; broad maximal view of CSR; current developments in CSR; corporate ethics programmes – operationalizing corporate ethics programmes; effectiveness of corporate ethics programmes; Corporate governance – corporate governance and its importance; theories of corporate governance; governance standards and principles; Corporate Citizenship and: Implications for the HR function; Corporate Social responsibility and HRM.

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**STRATEGIC MARKETING 2A****CMSM 3871**

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**NQF:** 8**Credits:** 16**Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Marketing Management 1A & 1B (CMSM 3781/2)**Module Description:**

The module will cover 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.

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**BANKING & FINANCE 2A****CMBF 3871**

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**NQF:** 8**Credits:** 16**Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Banking and Finance 1A /1B (CMBF 3781/2)**Module Description:**

Introduction to the South African and Namibian financial markets from an institutional perspective, for example, various markets such as the Money, Bond, Equity, FOREX, and Derivative markets and the instruments traded in them.

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**STRATEGIC MANAGEMENT A****CMST 3871**

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**NQF:** 8**Credits:** 12**Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Human Resource Management 1B (CMHM3782);  
Marketing Management 1B (CMSM3782);  
Operations Management 1B (CMMO3782); Entrepreneurship B (MRE3782)**Module Description:**

The module covers - Marketing planning, strategic mission and strategic goals, Environmental Scanning, market opportunities analysis, Marketing strategy, Creating the marketing mix, Marketing Research, marketing Implementation and Control, Pricing and the process to be followed in creating the marketing plan and the students to present an analytical paper on the subject matter.

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**FINANCIAL MANAGEMENT A****CAMF 3871**

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**NQA:** 8**Credits:** 16**Contact hours:** 4 hours lecture & 1 tutorial per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Financial Accounting 1A &1B (CAFE3691/2); Management Accounting 1A & 1B (CAAM3691/2)**Module Description:**

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 asset pricing model; 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, 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, cost of debt and other capital instruments, estimating the overall cost of capital, capital structures theories and practical considerations.

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**MANAGEMENT INFORMATION SYSTEMS**

**CMMI 3871**

**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisite:** None

**Module Description:**

This is a capstone module in the field of management information systems. The module integrates the organizational, managerial, and technical aspects of management information systems. Emphasis is on the internal management of information resources and on the management of information systems. Coverage of the subject matter will be through lectures, case studies, class discussion, independent readings and research. Fundamentals underlying the design, implementation, control, evaluation, and strategic use of modern, management information systems for business data processing, office automation, information reporting, and decision making will be covered. Emphasis is on managerial and strategic aspects of information systems as opposed to the technology aspects.

Because this course is an MIS course and is meant to expose contemporary managerial thought associated with a new and dynamic environment, the information technologies associated with the delivery of Internet sites, etc. will be only briefly mentioned. This course is NOT an Information Technology course.

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**RESEARCH PROJECT**

**CMRP 3870**

**NQF:** 8                      **Credits:** 32                      **Contact hours:** 4 hours lecture per week for 28 weeks

**Module assessment:** 100%: Mini Thesis

**Pre-requisite:** Business Research Methodology (CMBR3772)

**Module Description:**

Students have to prepare a research proposal and get it approved from a supervisor. Conduct the research and write a brief report. The report must include: A clear identification of a problem statement in the industry and its importance or relevance to the welfare of the business and industry. A clear theoretical analysis of objectives identified, presentation of some type of empirical evidence and conclusion.

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**YEAR 4 : SEMESTER 2**

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**STRATEGIC HUMAN RESOURCES MANAGEMENT 2B**

**CMHM 3872**

**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisite:** Strategic Human Resources Management 2A (CMHM3871)

**Module Description:**

Module covers - Human Resources Management and the Legislative environment - freedom of association and general protections, trade unions and employer's organisations, work times and rules, payment, remuneration and deductions, termination of employment, collective bargaining, strikes and lock outs, dispute resolution, unfair dismissals, health and safety at work. Interdependency between employment relations and human resource management- covers the individual contract of employment, essentials of employer-employee communication, dispute handling procedures, strike handling grievance and discipline.

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**STRATEGIC MARKETING B**

**CMSM 3872**

**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisite:** Strategic Marketing 2A (CMSM 3871)

**Module Description:**

Module covers - Strategic marketing develops a structured approach to understanding and managing the marketing function. By learning how to successfully integrate the elements of the marketing function into strategic, cohesive plan. The student will cover the following topics: Strategic Marketing Process, the marketing environment: examining and responding to the marketing environment, competitive forces, economic forces, political forces, legal and socio-cultural forces; technological forces, marketing research, developing and managing products, personal selling and sales promotion, wholesaling and retailing.

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**BANKING & FINANCE 2B****CMBF 3872**

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**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Banking and Finance 2A (CMBF 3871)**Module Description:**

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 SMEs; managing the investment portfolio and impact of globalization and advances in technology on banking. Bank treasury management – covers develop knowledge and understanding of a range of areas such as International banking, marketing banking product, banking technology related subjects; Bank balance sheet – components of assets, liabilities and their management; Market risk measurement and management – covering definition, measurement, limitations and alternative risk measures, e.g. conditional value at risk – stress testing, credit risk measurement and management of risk terminology – credit ratings – default probabilities – credit spreads – credit migration, transition matrices – counterparty risk; exposures, recovery risk, risk mitigation techniques including rating triggers, collateral clauses – risk derivatives.

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**STRATEGIC MANAGEMENT B****CMST 3872**

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**NQF:** 8                      **Credits:** 12                      **Contact hours:** 4 hours lecture per week for 14 weeks**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper**Pre-requisite:** Strategic Management A (CMST3871)**Module Description:**

This module will cover in-depth discussions of marketing operations in the international set-up of globalization – with the emphasis on the analysis of markets internally, e.g. world trade organisations, 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 or market.

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**FINANCIAL MANAGEMENT B****CAMF 3872**

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**NQA:** 8                      **Credits:** 16                      **Contact hours:** 4 hours & 1 tutorial lecture per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** Financial Accounting 1A &1B (CAFE3691/2);  
Management Accounting 1A&1B (CAAM3691/2)**Module Description:**

The detailed contents are as follows: Business finance – source of, and raising short-term finance, long-term finance, internal sources of finance and dividend policy, gearing and capital structure; 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, finance for small and medium-size entities; Advanced investment appraisals; 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.

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## UNAM CORE MODULES

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SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114

CONTEMPORARY SOCIAL ISSUES

COMPUTER LITERACY

ENGLISH COMMUNICATION AND STUDY SKILLS

ENGLISH FOR ACADEMIC PURPOSES

UCSI 3509

UCLC 3509

ULCE 3519

ULEA 3519

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## F. DEPARTMENT OF POLITICAL AND ADMINISTRATIVE STUDIES

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

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#### F.1.1 INTRODUCTION

The Diploma in Local Government Studies 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.
- Provide students with an understanding of the legal framework that regulates local governance in Namibia.
- Enable students to understand how the relationship between national and sub-national governments can lead to the goal of achieving local sustainable development.
- Increase the interest of the students at higher educational institutions in local government by providing a separate Diploma in Local Government Studies for those who pass the required study courses.

#### F.1.2 CRITERIA FOR ADMISSION

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 and module exemption will be granted at the discretion of the department concerned.

#### F.1.3 ARTICULATION OPTIONS

The candidates who successfully complete the programme will be exempted from selected first year courses offered in the Faculty of Economics and Management Science. A student who has completed only one year of the programme **will not** be admitted into any degree programme offered by the Faculty.

This qualification serves as an entry point to the Bachelor of Public Management. Students who wish to do any other programme in the Faculty of Economic and Management Sciences will have to conform to the entry requirements of the respective departments in the faculty.

#### F.1.4 ASSESSMENT CRITERIA

A candidate will qualify to sit for final examination upon obtaining 40% mark of continuous assessment. A candidate will also pass the course 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 40% and 60% each.

#### F.1.5 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

- 4 courses (64 credits) of which at least 2 (16 credits) must be none-core at the end of the **first** year of study.
- 7 courses (112 credits) at the end of the **second** year of study.

#### F.1.6 ADVANCEMENT AND PROGRESSION RULES

- A student **must pass not less than 4 courses (equivalent to 64 credits)** in the first year in order to advance to the second year.
- A student **must pass not less than 7 courses (equivalent to 112 credits)** at the end of the **second** year of study.
- A student **must also pass all pre-requisites** before registering for courses that require pre-requisites.

#### F.1.7 MAXIMUM NUMBER OF COURSES PER YEAR

A student will not be allowed to register for more than 9 courses. Courses that are repeated and those followed for non-degree purposes are included in the allowable maximum of ten courses.

#### F.1.8 REQUIREMENTS FOR QUALIFICATION AWARD

The Diploma in Local Government Studies will be awarded after the accrual of **272 CREDITS** upon completion of the programme.

### F.1.9 CAREER OPPORTUNITIES

The Diploma in Local Government Studies offers students the opportunity to work and understand the functioning of local government institutions in Namibia. Because it is largely tailor-made for local government in Namibia, it offers the potential for further studies in Public Management in general and local government in particular. Students are enabled by the Diploma to work for both local government and non-governmental and international organizations.

### F.1.10 MODE OF DELIVERY

The programme is offered on a full-time face-to-face mode. It is also offered at the Centre for External Studies on a distance mode.

### F.1.11 DURATION OF STUDY

The Diploma in Local Government Studies cannot be obtained in less than two years on full-time face-to-face mode. The programme must be completed within three years of full-time registration and four years of distance registration.

### F.1.12 IMPLEMENTATION STRATEGY

The reviewed programme will be implemented in 2012 for the new intake. For students who were enrolled before the implementation date, the following courses serve as equivalents for the old curriculum. These courses are listed below:

Module	Equivalent
Principles of Economics for Local Government (CEPG 2471)	Local Government Finance and Budgeting (CPGF 2472)
Human Resource Management (CPHM 2571)	Principals of Management (CMPP 2571)
Legal Framework (CPLF 2571)	Politics and Administration (CPAP 2572)
Local Government Strategic Management (CPSM 2572)	Project Development and Management (CPMM 2572)
Local Governance (CPLD 2472)	Introduction to Local Government (CPLG 2471)

### F.1.13 CURRICULUM

The curriculum for the Diploma in Local Government Studies comprises **EIGHTEEN (18) COURSES** that facilitate accrual of **272 CREDITS** upon completion of the programme. To that end, five (5) courses must be offered in each semester of the first year and four (4) courses in each semester of the second year.

YEAR 1: SEMESTER 1						
Course code	Course	NQF Level	Credits	Compulsory(C) / Elective (E)	(Co-requisite) / Pre-requisite	
ULEG 2410	English for General Communication	4	16	Compulsory	None	
CPLG 2471	Introduction to Local Government	4	16	Compulsory	None	
CPNS 2471	Basic Numeracy and Statistics	4	16	Compulsory	None	
UCLC 3509	Computer Literacy	5	8	Compulsory	None	
CEMA 3571	Basic Micro Economics	5	16	Compulsory	None	
<b>Total Credits Semester 1</b>						<b>72</b>
YEAR 1: SEMESTER 2						
Course code	Course	NQF Level	Credits	Compulsory(C) / Elective (E)	(Co-requisite) / Pre-requisite	
ULEG2410	English for General Communication	4	16	Compulsory	None	
CPFG 2472	Local Government Accounting 1	4	16	Compulsory	None	
CPGF 2472	Local Government Finance & Budgeting	4	16	Compulsory	None	
UCSI 3529	Contemporary Social Issues	5	8	Compulsory	None	
CEMA 3572	Basic Macro Economics	5	16	Compulsory	(Co-requisite) CEMA 2571	
<b>Total credits Semester 2</b>						<b>72</b>
<b>TOTAL CREDITS YEAR 1</b>						<b>144</b>

YEAR 2 : SEMESTER 1						
Course code	Course	NQF Level	Credits	Compulsory(C) / Elective (E)	(Co-requisite) / Pre-requisite	
CPPF 2571	Local Government Policy Formulation & Evaluation	5	16	Compulsory	None	
CPGA 2571	Local Government Accounting II	5	16	Compulsory	CPFG 2472	
CMPP 3579	Principles of Management	5	16	Compulsory	None	
CPLA 2571	Local Sustainable Development	5	16	Compulsory	None	
<b>Total Credits Semester 1</b>						<b>64</b>
YEAR 2 : SEMESTER 2						
Course code	Course	NQF Level	Credits	Compulsory(C) / Elective (E)	(Co-requisite) / Pre-requisite	
CPMM 2572	Project Development and Management	5	16	Compulsory	None	
CPCP 2572	Urban Planning and Infrastructure Issues	5	16	Compulsory	None	
CPLD 2572	Local Government Auditing Theory	5	16	Compulsory	None	
CPAP 2572	Politics and Administration	5	16	Compulsory	None	
<b>Total credits Semester 2</b>						<b>64</b>
<b>TOTAL CREDITS YEAR 2</b>						<b>128</b>
<b>TOTAL CREDITS FOR THE PROGRAMME</b>						<b>272</b>

### F.1.14 SYLLABI

#### YEAR 1 : SEMESTER 1

##### INTRODUCTION TO LOCAL GOVERNMENT

CPLG 2471

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous Assessment: 50%: two tests  
Final Examination: 50%: 1 x 2 hours written examination

**Pre-requisites:** 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.

##### BASIC NUMERACY AND STATISTICS

CPNS 2471

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment: 50%: two tests  
Final Examination: 50%: 1 x 2 hours written Paper

**Pre-requisites:** None

**Module Description:**

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

##### BASIC MICROECONOMICS

CEMI 3571

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

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## YEAR 1 : SEMESTER 2

### LOCAL GOVERNMENT ACCOUNTING I

CPFG 2472

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment: 50%: two tests  
Final Examination: 50%:1 x 2 hour paper

**Pre-requisites:** None

**Module Description:**

This Module offers a broad academic knowledge on the Local Government accounting administration and control. It also deals with the cost and management accounting applicable to the activities of local governments, mainly focusing on internal reporting and management decision making. It also probes the tenets of financial planning and reporting requirements of local government accounts.

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### LOCAL GOVERNMENT FINANCE AND BUDGETING

CPGF 2472

**NQF:** 4      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment: 50%: two tests  
Final Examination: 50%:1 x 2 hour paper

**Pre-requisites:** None

**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 councillors in financial management.

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### BASIC MACROECONOMICS

CEMA 3572

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisites:** None

**Module Description:**

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

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## YEAR 2 : SEMESTER 1

### LOCAL GOVERNMENT POLICY FORMULATION AND EVALUATION

CPPF 2571

**NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment: 50%: two tests  
Final Examination: 50%:1 x 2 hour 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 rationale behind policy formulation; knowing who the policy stakeholders are and what roles they play in the policy process; and the synergy between public policy formulation and formation.

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### LOCAL GOVERNMENT ACCOUNTING II

CPGA 2571

**NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lecture per week for 14 weeks

**Module Assessment:** Continuous assessment: 50%: two tests  
Final Examination: 50%:1 x 2 hour paper

**Pre-requisites:** Local Government Accounting I (CPFG 2472)

**Module Description:**

This Module deals with the standardization of local government financial statements developed over the years, the objectives attached to the statements and how the published annual financial statements of local authorities are compiled and what the contents of these statements entail. The other key areas dwelt on in this module are why certain financial statements are prepared for internal purposes only and the purpose of each.

<b>PRINCIPLES OF MANAGEMENT</b>		<b>CMPP 3579</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (Minimum of 2 tests and 1 assignment)	
<b>Pre-requisite:</b>	None	
<b>Module Description:</b>		
Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.		
<b>LOCAL SUSTAINABLE DEVELOPMENT</b>		<b>CPLA 2571</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment: 50%: two tests Final Examination: 50%:1 x 2 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
The course focuses on approaches to sustainable urban and rural development, strategic planning, tactical economic decision-making, evaluating economic development strategies and projects. It also concerns itself with urban and rural planning and economic development. Furthermore, it explores 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. The conceptual underpinnings of development aid are explored, as well as the rationale and type of aid, and technical knowledge of handling aid is dealt with. The genesis, conceptualization, importance, types and relations that Non-Governmental Organisations (NGOs) have with government are also investigated. In addition, the legal and institutional framework in which NGOs functions is also examined. Finally, ways in which communities are mobilized empowered and how they participate in ensuring local sustainable development are dealt with.		
<b>YEAR 2 : SEMESTER 2</b>		
<b>PROJECT DEVELOPMENT AND MANAGEMENT</b>		<b>CPMM 2572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	<b>Continuous assessment:</b> 50%: two tests Final Examination: 50%:1 x 2 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
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.		
<b>URBAN PLANNING AND INFRASTRUCTURE ISSUES</b>		<b>CPCP 2572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	<b>Continuous assessment:</b> 50%: two tests Final Examination: 50% :1 x 2 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
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.		
<b>LOCAL GOVERNMENT AUDITING THEORY</b>		<b>CPLD 2572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lecture per week for 14 weeks
<b>Module Assessment:</b>	<b>Continuous assessment:</b> 50%: two tests Final Examination: 50%:1 x 2 hour paper	
<b>Pre-requisites:</b>	None	

**Module Description:**

The module seeks to provide descriptive study of auditing theory and practice at Local Government level. To that end, it focuses on auditing systems and practices. These include measurement of performance used to assess and verify value for money in local government. It also seeks to enhance students' understanding of the accountability of municipalities and counties. Additionally, the course takes cognisance of the fact that practices in auditing and accounting grew out of new management paradigms in the public sector with the object to achieve accountability, effectiveness, and efficiency.

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**POLITICS AND ADMINISTRATION****CPAP 2572****NQF:** 5**Credits:** 16**Contact Hours:** 4 hours lecture per week for 14 weeks**Module Assessment:****Continuous assessment:** 50%: two tests

Final Examination: 50%:1 x 2 hour paper

**Pre-requisites:**

None

**Module Description:**

The course covers introductory topics of Public Administration and Political Science such as, defining politics and describes the role of the state and civil society in transitional democratic modern societies. It discusses democracy and good governance, government institutions, decentralization, regimes and party systems. It also covers the scope of public administration, evolution, theories and ethical issues.

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**UNAM CORE MODULES**

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SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114

**COMPUTER LITERACY****UCLC 3509****CONTEMPORARY SOCIAL ISSUES****UCSI 3529****ENGLISH COMMUNICATION FOR GENERAL COMMUNICATION****ULEG 2410****IMPORTANT NOTE TO ALL STUDENTS WHO HAVE COMPLETED THE DIPLOMA IN LOCAL GOVERNMENT STUDIES**

The 2010 Prospectus of the Faculty of Economic and Management Science states that students who successfully complete the Diploma in Local Government, will be exempted from all first year courses offered in the Faculty of Economic and Management Science, except Business Mathematics and English.

Following consultations with the various departments, it was agreed that the above provided for exemptions, did not take into consideration the difference in levels on which the courses are offered at diploma and under-graduate degree level. Moreover, the fact that the diploma was tailor-made for those interested in pursuing the degree of Bachelors of Public Administration (B. ADMIN.), it is unrealistic to expect other departments within the faculty to exempt students from courses others who have met the requirements for degree courses are expected to do. Thus it was decided that students who have finished the above-mentioned Diploma and would like to pursue the degree of Bachelors of Public Administration (B. ADMIN.), will receive exemptions for certain courses only. These courses are:

1. **Computer Literacy (UCLC 3409);**
  2. **Contemporary Social Issues (UCSI 3429);**
  3. **Principles of Management Science (CMPP 3579);**
  4. **Basic Micro Economics (CEMI 3571) and**
  5. **Government Studies.**
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**F.2.1 INTRODUCTION**

The Bachelor of Public Management (Hons) degree 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. The purpose of this degree is to enhance the capacity of managers, planners, researchers and students to: test and explore new ideas, sharpen their analytical capacities, broaden awareness and deepen understanding of complex issues that influence decision-making, interact with peers and leading academics and practitioners and reflect on their personal goals, values and careers. Graduates of this degree will be able to act and work within a democratic, accountable and responsive public and private environment. Course participants will also complete an in-depth research project under the guidance of their supervisors. Public and private managers, planners, researchers and students are confronted with rapidly changing political, economic, technological and social challenges that test their knowledge, competencies, decision-making and governance capacity.

**F.2.2 CRITERIA FOR ADMISSION**

To register for the Bachelor of Public Management (Hons) 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.2.3 ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualification:

- Master of Public Management
- Master of Political Studies
- Master of Security and Strategic Studies

**F.2.4 ASSESSMENT CRITERIA**

A candidate will qualify to sit for final examination upon obtaining 40% mark of continuous assessment. A candidate will also pass the course 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.2.5 MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

A student shall not be re-admitted into the Faculty unless s/he passes

- 4 courses (64 credits) at the end of the First Year
- 9 courses (144 credits) at the end of the Second Year
- 16 courses (256 credits) at the end of the Third Year
- 25 courses (400 credits) at the end of the Fourth Year

**F.2.6 ADVANCEMENT AND PROGRESSION RULES**

A student **must pass 2/3 of all the courses** offered in each year in order to proceed to next level.

That means s/he must pass:

- four (4) courses at the end of first year;
- nine (9) courses at the end of the second year;
- sixteen (16) courses at the end of the third year; and
- twenty-five (25) courses at the end of the fourth year.

**F.2.7 MAXIMUM NUMBER OF COURSES PER YEAR**

A student will not be allowed to register for more than 10 courses per year.

**F.2.8 REQUIREMENTS FOR QUALIFICATION AWARD**

The Bachelor of Public Management (Hons) degree consists of **Five Hundred and Forty Four (544) Credits**. This qualification will be awarded to students who pass all the required courses.

**F.2.9 MODE OF DELIVERY**

This programme will be offered on a face-to-face part-time basis.

### F.2.10 DURATION OF STUDY

The Bachelor of Public Management (Hons) degree cannot be obtained in less than four years. However, a candidate who holds a two-year Diploma of Public Administration or in any other related field of study from a recognised *institution* may be allowed to complete the degree in three years, and may be exempted from some courses as per the prerogative of the Faculty and Department. The degree must be complete within SIX YEARS of part-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.2.11 IMPLEMENTATION STRATEGY

The revised programme will be implemented in 2012. Students, who have been registered before 2012, will be given the opportunity to complete Financial Accounting A and B, and Business Mathematics within two years after the implementation of the Bachelor of Public Management. Those students who have not passed Financial Accounting A and B, and Business Mathematics, by the end of 2013, will have to follow the new curriculum.

Students who have completed the Diploma in Local Government Studies and would want to pursue the degree of Bachelor of Public Management (Hons) will receive exemptions for the following courses only.

These courses are:

Module passed	Exemption
Computer Literacy (UCLC 3409)	Computer Literacy (UCLC 3409)
Contemporary Social Issues (UCSI 3429)	Contemporary Social Issues( UCSI 3429)
Principles of Management (CMPP 2579)	Principles of Management (CMPP 3579)
Basic Micro Economics( CEMI 2571)	Basic Micro Economics( CEMI 3571)
Basic Macro Economics( CEMI 2572)	Basic Macro Economics( CEMI 3572)
Politics and Administration (CPPA 2572)	Government Studies ( PIG 3572)

### F.2.12 CURRICULUM

The Bachelor of Public Management degree consists of **THIRTY FOUR (34) COURSES**. These include a minimum of **four University Core Modules**, and together total **Five Hundred and forty four (544) Credits**,

The curriculum for the B. Public Management degree consists of **THIRTY FOUR (34) courses**:

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

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

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

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

### SUMMARY TABLE FOR ALL COURSES IN THE PROGRAMME

YEAR 1: SEMESTER 1					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
UCLC 3519	English Communication & Study Skills	4	16	Compulsory	None
CMPP 3579	Principles of Management	5	16	Compulsory	None
UCLC 3509	Computer Literacy	5	8	Compulsory	None
CEMI 3571	Basic Micro Economics	5	16	Compulsory	None
<b>Total Credits Semester 1</b>					<b>72</b>
YEAR 1: SEMESTER 2					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
ULEA 3519	English for Academic Purposes	5	16	Compulsory	None
CEMA 3572	Basic Macro Economics	5	16	Compulsory	(Co-requisite) CEMI3571
UCSI 3529	Contemporary Social Issues	5	8	Compulsory	None
CPIG 3572	Government Studies	5	16	Compulsory	None
<b>Total credits Semester 2</b>					<b>56</b>
<b>TOTAL CREDITS YEAR 1</b>					<b>128</b>
YEAR 2: SEMESTER 1					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CPSE 3671	Public Sector Accounting 1	6	16	Compulsory	None
CPLR 3671	Regional & Local Government 1	6	16	Compulsory	None
CMBO 3671	Organisational Behaviour A	6	16	Compulsory	None
CPPW 3671	Western Political Philosophy	6	16	Compulsory	None
CPNP 3572	Namibian Politics	5	16	Compulsory	None
<b>Total credits Semester 2</b>					<b>80</b>
YEAR 2: SEMESTER 2					



Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CPSE 3672	Public Sector Accounting 2	6	16	C	None
CPLR 3672	Regional & Local Government 2	6	16	C	None
CMBO 3672	Organisational Behaviour B	6	16	C	None
CPPP 3672	African Political Philosophy	6	16	C	None
CPCP 3672	Contemporary African Politics	6	16	C	None
<b>Total credits Semester 2</b>					<b>80</b>
<b>TOTAL CREDITS YEAR 2</b>					<b>160</b>
<b>YEAR 3 : SEMESTER 1</b>					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CMHM 3781	Human Resources Management 1A	7	16	C	
CPFP 3771	Public Finance	7	16	C	CPSE3671
CPPP 3771	Public Policy	7	16	C	None
CPSA 3771	The State in Africa	7	16	C	None
CPIR3771	International Relations	7	16	C	None
<b>Total credits Semester 2</b>					<b>64</b>
<b>YEAR 3: SEMESTER 2</b>					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CPRP 3772	Research Methodology	7	16	C	None
CMHM 3782	Human Resources Management 1B	7	16	C	None
CPPE 3772	Public Enterprise Management	7	16	C	None
CPPI 3772	International Political Economy	7	16	C	CPCP 3672
<b>Total credits Semester 2</b>					<b>64</b>
<b>TOTAL CREDITS YEAR 3</b>					<b>128</b>
<b>YEAR 4: SEMESTER 1</b>					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CPRP 3870	Research Project	8	16	C	CPRP 3772
CPSS 3871	Political Economy of Southern Africa	8	16	C	CPPI 3772
CPMD 3871	Development Management	8	16	C	None
CPVB 3871	Electoral Systems and Voting Behaviour	8	16	C	CPIG 3572
CPPC 3871	Comparative Public Management	8	16	C	CMHM3781
<b>Choose one(1) Elective:</b>					
CPMM 3871	<b>Elective:</b> Municipal Management	8	16	Elective	CPFP3771
CPAC 3871	<b>Elective:</b> Africa in the Global Economy	8	16	Elective	CPPI3772
CPIR 3871	<b>Elective:</b> International Relations and Organizations	8	16	Elective	CPIR3771
<b>Total Credits Semester 1</b>					<b>64</b>
<b>YEAR 4: SEMESTER 2</b>					
Course code	Course	NQF Level	Credits	Compulsory (C) Elective (E)	(Co-requisite) Pre-requisite
CPRP 3870	Research Project	8	16	Compulsory	CPRP3772
CPMS 3872	Strategic Public Management	8	16	Compulsory	PIG3572
CPCP 3872	Comparative Politics	8	16	Compulsory	CPPP3771
CPDR 3872	Conflict and Dispute Resolution	8	16	Compulsory	CPSA3771
<b>Choose one(1) Elective:</b>					
CPLA 3872	<b>Elective:</b> Administrative Law	8	16	Elective	None
CPAG 3872	<b>Elective:</b> Public Administration and Governance	8	16	Elective	CPPE3772
CPAP 3872	<b>Elective:</b> Political Economy of Asia-Pacific	8	16	Elective	CPPI3772
<b>Total credits Semester 2</b>					<b>64</b>
<b>TOTAL CREDITS YEAR 4</b>					<b>128</b>
<b>TOTAL CREDITS FOR THE PROGRAMME</b>					<b>544</b>

## F.2.13 SYLLABI

### YEAR 1 : SEMESTER 1

#### PRINCIPLES OF MANAGEMENT

CMPP 3579

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment 50% (Minimum of 2 tests and 1 assignment)  
**Pre-requisite:** None

**Module Description:**

Students will also be exposed to the various functions of management which are planning, organising, leading and control. As management forms part and parcel of our daily lives, students are expected to keep abreast with the latest developments in terms of local and international media and how it impacts on businesses, looking at the social, economic, political and cultural environments. Additional topics to be covered in this module are: introduction to various forms of entrepreneurship, religion and business world and business management, various economic systems, business counselling, coaching and networking. Above all students will be introduced to the history and evolution of the theories of management.

#### BASIC MICROECONOMICS

CEMI 3571

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** 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 aims to 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 trade-offs between efficiency and equity.

### YEAR 1 : SEMESTER 2

#### BASIC MACROECONOMICS

CEMA 3572

**NQF:** 5      **Credits:** 16      **Contact hours:** 4 hours lecture per week for 14 weeks  
**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper  
**Pre-requisites:** 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.

#### GOVERNMENT STUDIES

CPIG 3572

**NQF:** 5      **Credits:** 16      **Contact Hours:** 4 hours lectures per week over 14 weeks  
**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper  
**Pre-requisites:** None

**Module Description:**

Political science and public administration introductory topics will be covered such as theories of politics and politics as public affairs. Important topics also will be regimes of the modern world and political ideologies, state and democracy, political interaction. It focuses also on the development of public administration, theories, environment and ethical guidelines in public administration.

### YEAR 2 : SEMESTER 1

#### PUBLIC SECTOR ACCOUNTING 1

CPSE 3671

**NQF:** 6      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks  
**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper  
**Pre-requisites:** None

**Module Description:**

The module seeks to impart skills in management accounting and control; financial planning; capital and revenue budgets; investment appraisal and options; break-even, and cost-benefit and cost-effectiveness analyses; and auditing: theory and practice, history, principles and planning, and types of audits.

<b>REGIONAL AND LOCAL GOVERNMENT 1</b>		<b>CPLR 3671</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week over 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	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.	

<b>ORGANIZATIONAL BEHAVIOUR A</b>		<b>CMBO 3671</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Principles of Management (CMPP 3579)	
<b>Module Description:</b>	The module will focus on the following topics: Introduces Organizational behavior 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.	

<b>WESTERN POLITICAL PHILOSOPHY</b>		<b>CPPW 3671</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course 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 Kant, John Rawls, Robert Nozick and Amartya Sen.	

<b>NAMIBIAN POLITICS</b>		<b>CPNP 3572</b>
<b>NQF:</b> 5	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	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 decentralization processes; and assesses the value of Namibia's membership in regional, continental and international organisations in terms of national development.	

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## **YEAR 2 : SEMESTER 2**

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<b>PUBLIC SECTOR ACCOUNTING 2</b>		<b>CPSE 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course 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 analysis; and auditing; theory and practice, history, principles and planning and types of audits.	

<b>REGIONAL &amp; LOCAL GOVERNMENT 2</b>		<b>CPLR 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course provides a theoretical and conceptual framework on the study of regional and local government. Through a selection of country studies (capita selecta), the course takes an in depth analysis of the structure, the role, modes and functions of local government organizations in developed and the developing world. Additionally, it examines issues of democracy, development and decentralization.	
<b>ORGANIZATIONAL BEHAVIOUR B</b>		<b>CMBO 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Co-requisite:</b>	Organizational Behaviour A (CMBO 3671)	
<b>Module Description:</b>	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.	
<b>AFRICAN POLITICAL PHILOSOPHY</b>		<b>CPPP 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The different approaches to African philosophy are explored, with reference to ethno-philosophy, sage philosophy, political-ideological philosophy and professional/academic philosophy. Concepts such as ethnicity and culture, human-relatedness (ubuntu), the dignity of creation and the interrelated matrix of existence are discussed. The role that philosophical concepts such as these play in the lives of Africans and in the way they approach their everyday existence is explored. These include normative aspects such as justice, obligations, rights, gender and equality. These ideas are contextualised by relating them to political and social movements in specific countries. The contemporary discourses and trends within African thought are explored in the works of authors like Kaunda, Nyerere, Fanon, Kenyatta, Biko, Biakolo, Achebe, Akoko, Boduntin, Appiah and Soyinka.	
<b>CONTEMPORARY AFRICAN POLITICS</b>		<b>CPCP 3672</b>
<b>NQF:</b> 6	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	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.	
<b>YEAR 3 : SEMESTER 1</b>		
<b>HUMAN RESOURCE MANAGEMENT 1A</b>		<b>CMHM 3781</b>
<b>NQF:</b> 7	<b>Credits:</b> 12	<b>Contact hours:</b> 4 hours lecture per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50%: two tests and one assignment Examination 50%: 1 x 3 hour examination paper	
<b>Pre-requisite:</b>	Organisational Behaviour (CMBO 3671/2)	
<b>Module Description:</b>	The following topics will be covered: Understanding of Self; Components of Self: self-identity, self -concept, self -confidence , self- image and techniques of Self Awareness; Exploration through Johari Window Mapping;	

Human resources management's role in the evolving paradigm – fundamentals of management planning; the strategic management process; types of strategies; strategic human resource management and tools. Human resource management and the competitive advantage – the resource-based paradigm; the best practices paradigm, Human resources and leadership and managing flexible patterns of work for competitive advantage - individual models of leadership – trait –based approach, behavioral- based approach, situational – based approach; group models of leadership- cross-functional teams, self-managed teams; executive teams; introduction to flexibility – functional flexibility, work-time flexibility, numerical flexibility, financial flexibility, numerical flexibility, regulatory flexibility, mobility flexibility etc.

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<b>PUBLIC FINANCE</b>	<b>CPFP 3771</b>
<b>NQF:</b> 7	<b>Credits:</b> 16 <b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper
<b>Pre-requisites:</b>	Public Sector Accounting 1 (CPSE 3671)
<b>Module Description:</b>	
The course covers issue such as the nature of fiscal policy, public revenue and the management of public debt. In addition, it focuses on tax, money and monetary values and tools of normative analysis. Public goods, externalities, cost-benefit analysis and expenditure programmes for the poor are also interrogated.	

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<b>PUBLIC POLICY</b>	<b>CPPP 3771</b>
<b>NQF:</b> 7	<b>Credits:</b> 16 <b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
The course seeks to inculcate in students a sense of appreciation of the need and the complexity of [public] policy process; and to provide an understanding of policy theories and conceptual framework and rationale; to facilitate academic discussions on policy functions, processes, scope, domains and arena, levels, quality of actors, and the instruments for implementation and evaluation; and the role of public policy in national development and international co-existence.	

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<b>THE STATE IN AFRICA</b>	<b>CPSA 3771</b>
<b>NQF:</b> 7	<b>Credits:</b> 16 <b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
This course focuses on debates on the State in Africa from a diversity of theoretical perspectives, Western and African, such a modernization/development theory, structuralism, neo-Marxism, post-structuralism, failure of state theories and state-in-society approaches, globalization and the future of the State and post-coloniality. Capita Selecta of case studies, mostly from West and Southern Africa.	

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<b>INTERNATIONAL RELATIONS</b>	<b>CPIR 3771</b>
<b>NQF:</b> 7	<b>Credits:</b> 16 <b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
This course introduces conceptual discourses international relations. The development of the modern international system is outlined, through the theoretical prisms of classical realism, liberalism, and Marxism. The place of concepts such as state, power and security are interrogated. Substantive issues such as foreign policy, human rights, the methodological debates and global governance are investigated. The context and relationship of Africa in the international system is also considered.	

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<b>YEAR 3 : SEMESTER 2</b>	
<b>RESEARCH METHODOLOGY</b>	<b>CPRP 3772</b>
<b>NQF:</b> 7	<b>Credits:</b> 16 <b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
The course offers students extensive content on understanding the research process, including the nature of statistical information and numerical data. In particular, the course exposes students to statistics and their role	

in scientific methods for collecting, organizing, summarizing, presenting and analysing data, as well as drawing scientifically-valid conclusions and making reasonable decisions on the basis of this analysis. Since statistics provide a method of systematically summarizing aspects of the complexities of political, economic and social problems, students will be introduced to both descriptive and inductive statistics. Finally, the importance of statistics for both private and public enterprises will be highlighted, and students will be taught how to conduct surveys and samples so as to produce trends and forecasts, which can provide the basis for informed decisions.

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**HUMAN RESOURCE MANAGEMENT 1B** **CMHM 3782**

**NQF:** 7      **Credits:** 12      **Contact hours:** 4 hours lecture per week for 14 weeks

**Module assessment:** Continuous assessment 50%: two tests and one assignment  
Examination 50%: 1 x 3 hour examination paper

**Pre-requisite:** Human Resource Management (CMHM 3781)

**Module Description:**

This module covers- Recruitment and Placement; Personnel planning and recruiting, need for effective recruiting, Employee testing and selection, Employment Equity Act and employee selection, basic testing concepts; interviewing candidates; basic types of interviews, design and conduct interviews and errors in conducting interviews. Development of Human Resources – The concept and generalized approaches to Training, Education and Development (process, methods: On-the job, off-the job), Models of Training, Strategic Training Management – Needs assessment, Environmental scanning etc. Evaluation of training (Kirkpatrick model) and Performance Appraisal; Performance management – introduce students to the basic concept of performance management and appraisal (concept, significance, process, methods-Graphic rating scales, essays, confidential report, 360 Degree, the balance scorecard etc., errors during appraisal, reducing errors) and human resource management measurement namely: the concept of balanced scorecards, HR scorecard and workforce scorecard. Talent management – and Human resource challenge.

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**PUBLIC ENTERPRISE MANAGEMENT** **CPPE 3772**

**NQF:** 7      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

The course 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.

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**INTERNATIONAL POLITICAL ECONOMY** **CPPI 3772**

**NQF:** 7      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** Contemporary African Politics (CPCP 3672)

**Module Description:**

The course seeks to introduce the students to the key concepts and principles of economics, with emphasis on the impact of international political trends and political ideologies on the Markets in the Global Economy. Economic competition underlined by monopolies and oligopolies will be examined in an effort to understand the operational synergies, prompting and controlling factors, and the political and economic value of the relations involved.

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**YEAR 4 : SEMESTER 1**

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**RESEARCH PROJECT** **CPRR 3870**

**NQF:** 8      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 research essays  
Examination: 50%: Research Project

**Pre-requisites:** Research Methodology (CPRP 3772)

**Module Description:**

The course 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.

Ultimately, the outcome of this course is the writing of a research project which would contribute to existing knowledge on the subject matter.

<b>POLITICAL ECONOMY OF SOUTHERN AFRICA</b>		<b>CPSS 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 1 test and a research essay Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	International Political Economy (CPPI 3772)	
<b>Module Description:</b>		
The 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, foreign direct investment and the politics of foreign aid.		
<b>DEVELOPMENT MANAGEMENT</b>		<b>CPMD3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 1 test and a research essay Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
This course investigates the relationship 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.		
<b>ELECTORAL SYSTEMS AND VOTING BEHAVIOUR</b>		<b>CPVB 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	Government Studies (CPIG 3572)	
<b>Module Description:</b>		
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.		
<b>COMPARATIVE PUBLIC MANAGEMENT</b>		<b>CPPC 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	Human Resource Management (CMHM 3781)	
<b>Module Description:</b>		
This course 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 administration. 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.		
<b>MUNICIPAL MANAGEMENT</b>		<b>CPMM 3871</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	Public Finance (CPFP3771)	
<b>Module Description:</b>		
Most African countries place the establishment of strong municipalities at the center of their agenda for attaining economic development and good governance. The achievement of these 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 the 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.

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#### AFRICA IN THE GLOBAL ECONOMY

CPAC 3871

**NQF:** 8      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** International Political Economy (CPPI 3772)

**Module Description:**

The course introduces students to a systematic and theoretically informed exploration of key aspects of the political economy of globalization and their implications for Africa in the 21<sup>st</sup> century. In particular, Africa's 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. Also, the course covers the strategic positioning of Africa in the neo-liberal global economy and the debate on African alternatives such as development regionalism, South-South cooperation and inward industrialization, as well as BRICS (Brazil, Russia, India, China and South Africa).

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#### INTERNATIONAL RELATIONS AND ORGANIZATIONS

CPIR 3871

**NQF:** 8      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 1 test and a research essay  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** Introduction to International Relations (CPIR 3771)

**Module Description:**

This course presents students with a firmer understanding of the different theoretical approaches to the study of International Relations. The focus of this module is to expand on the major theoretical traditions in International Relations. Neo-Realism, Structural Realism, Neo-liberalism, Critical Theory, Post-colonialism and Social Constructivism are explored. The second part of this model focuses on key debates and issues about international organisations. An examination of the various theoretical explanations of the role of international organisations is offered. Finally, the module will then consider and discuss in-depth the role of international organisation in international relations and specific peace and security issue-areas, including collective security, peace-keeping, humanitarian intervention and post-conflict peace-building and reconstruction with particular reference to Africa.

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### YEAR 4 : SEMESTER 2

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#### STRATEGIC PUBLIC MANAGEMENT

CPMS 3872

**NQF:** 8      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** Government Studies (CPIG 3572)

**Module Description:**

This course addresses the term strategic management as one of the latest tools for which organizations use in order to learn and to develop, if they intend to achieve excellence, enhance performance and productivity as well as to positively respond to the rapidly changing world. The course focuses on strategic management process as it is applied in the public sector. It looks at the relationship between strategic management and planning, approaches to strategic leadership, strategic management systems, strategic implementation and the emerging interdependence of government, the private sector and non-profit organizations.

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#### COMPARATIVE POLITICS

CPCP 3872

**NQF:** 8      **Credits:** 16      **Contact Hours:** 4 hours lectures per week for 14 weeks

**Module assessment:** Continuous assessment: 50%: 2 tests  
Examination: 50%: 1 x 3 hour paper

**Pre-requisites:** Public Policy (CPPP 3771)

**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.



<b>CONFLICT AND DISPUTE RESOLUTION</b>		<b>CPDR 3872</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	The State in Africa (CPSA 3771)	
<b>Module Description:</b>	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.	

<b>ADMINISTRATIVE LAW</b>		<b>CPLA 3872</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course enables students to understand what administrative law is all about and its significance towards good administration. Amongst others, the following are some of the issues to be covered: the founding principles of administrative law and administration action; the impact of the constitution on administrative law; the sources of administrative law; the legal subjects in administrative law and administrative law relationship; the concept of administration action; the classification and legal force of administration action; the general powers, duties, and functions of the administrator; the control of administration action; state liability; and remedies available to aggrieved person and orders of court.	

<b>PUBLIC ADMINISTRATION AND GOVERNANCE</b>		<b>CPAG 3872</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 2 tests Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	Public Enterprise Management (CPPE 3772)	
<b>Module Description:</b>	This course examines the emergence, evolution and contemporary debates surrounding the 'comparative' study of public administration, or Comparative Public Administration. This will cover the growing comparative interest in public bureaucracies globally following the Second World War, different analytical approaches to and on-going methodological challenges in comparative study, and the potential for applying comparative analysis to public administration in selected Southern African countries.	

<b>POLITICAL ECONOMY OF ASIA-PACIFIC</b>		<b>CPAP 3872</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact Hours:</b> 4 hours lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment: 50%: 1 test and a research essay Examination: 50%: 1 x 3 hour paper	
<b>Pre-requisites:</b>	International Political Economy (CPPI 3772)	
<b>Module Description:</b>	This course provides students an opportunity to study economic, political and social changes within Asia-Pacific countries and across the Pacific Ocean in, principally, the post-war decades. The first component of the course introduces students to the history of development in countries East and Southeast Asia; and political-economic interactions across the Pacific. The second component considers disciplinary debates over how to conceptualise the history of political economy of selected countries as well as the region as a whole. The third component of the course examines a few of the contentious political/ ideological discourses about economic-political change in Asia-Pacific, its past, present, and future. The relation between Africa and Asia is also explored.	

## UNAM CORE MODULES

SEE CONTENT OF UNAM CORE MODULES INFORMATION ON PAGES 113 – 114

<b>CONTEMPORARY SOCIAL ISSUES</b>	<b>UCSI 3509</b>
<b>COMPUTER LITERACY</b>	<b>UCLC 3509</b>
<b>ENGLISH COMMUNICATION AND STUDY SKILLS</b>	<b>ULCE 3519</b>
<b>ENGLISH FOR ACADEMIC PURPOSES</b>	<b>ULEA 3519</b>

## G. SYLLABI UNAM CORE CORSES

### G.1. ENGLISH COUSES OFFERED BY THE LANGUAGE CENTRE

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#### CERTIFICATE LEVEL

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##### ENGLISH COMMUNICATION FOR CERTIFICATE PURPOSES

LCEC 1311

NQA: 3

Credits: 16

Contact hours: 4 Lecture hours per week for 14 weeks

Module assessment: Continuous assessment (60%): 1 test 2 assignments  
Examination (40%) 1 x 2 hour examination paper

Pre-requisites: None

**Module Description:**

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

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#### DIPLOMA LEVEL

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##### ENGLISH FOR GENERAL COMMUNICATION

ULEG 2410

NQF: 4

Credits: 32

Contact hours: 4 hours per week for 28 weeks

Module Assessment: Continuous Assessment (60%): 4 reading tests; 4 writing tests;  
2 oral presentations; 1 literature worksheet  
Examination (40%): 1x3 hour paper

Pre-requisites: None

**Module Description:**

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

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#### DEGREE LEVEL

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##### ENGLISH COMMUNICATION & STUDY SKILLS

ULCE 3419

NQF: 4

Credits: 16

Contact hours: 4 hours per week for 14 weeks

Module Assessment: Continuous assessment (60%): two tests (reading and writing), two reading assignments,  
One oral presentation  
Examination (40%): one three hour examination paper

Pre-requisites: None

**Module Description:**

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

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##### ENGLISH FOR ACADEMIC PURPOSES

ULEA 3519

NQF: 5

Credits: 16

Contact hours: 4 periods per week for 14 weeks

Module assessment: Continuous assessment (60%): 2 tests (reading and writing), 1 academic written essay,  
One oral presentation  
Examination (40%) : One three hour examination paper

Pre-requisites: 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.

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**COMPUTER LITERACY****UCLC 3509**

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**NQF:** 4**Credits:** 8**Contact hours:** 1 lecture theory and 1 lecture practical per week for 14 weeks**Module assessment:** Continuous Assessment 100%: 2 Practical Tests 50%, 2 Theory Tests 50%**Pre-requisites:** University Entry**Module Description:**

The aim of this module is to equip the students through hands-on experience with the necessary skills to use application software: word processing, spreadsheets, databases, presentations and communications. The objective is to increase student's productivity in both the education and later, the work environment.

**Content:** The module covers the following topics. Introduction to Computers: hardware and software, types and categories of computers, usage of Computer devices and peripherals. Working with the windows operating system: File Management, working with multiple programs, using the recycle bin. Using a word processor: formatting a text and documents, spelling check, grammar and thesaurus tools, inserting tables, auto-shapes, clip arts, charts, and mail merge. Spreadsheet: worksheets and workbooks, ranges, formulas and functions, creating graphs, charts, and printing the workbook. Databases: creating tables, relationships, queries, forms and reports. Presentation software: slide layout and master, animations, auto-content wizard and templates. Communication tools: introduction to the Internet, web browsers, search engines, downloading and uploading files, creating and sending messages, email etiquette, internet security, and digital signatures.

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**CONTEMPORARY SOCIAL ISSUES****UCSI 3529**

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**NQF:** 4**Credits:** 8**Contact Hours:** 2 periods per week for 14 weeks**Module Assessment:** Continuous assessment (50%): test or assignment

Examination (50%): 1x2 hours paper

**Pre-requisite:** 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.

H. APPENDIX = 2008 – 2011 OLD CURRICULUM PROGRAMMES STRUCTURES

**CERTIFICATE IN MANAGEMENT AND TAXATION (12CMAT)**

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

**CERTIFICATE IN ACCOUNTING AND AUDITING (12 CAAU)**

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

**BACHELOR OF ACCOUNTING (HONOURS) (12BACC)**

Code	Module	Contact hours	Credits	NQA level
	<b>Year 1 Semester 1</b>			
CEMI3571	Basic Microeconomics	56	16	5
UCLC3409	Computer Literacy	28	8	4
ULCE3419	English Communication and Study Skills	56	16	4
CAFE3511	Fundamentals of Accounting A	56	16	5
CMPP3579	Principles of Management	56	16	5
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Semester 2</b>			

CEMA3572	Basic Macroeconomics	56	16	5
CBCM3579	Business Mathematics	56	16	5
UCSI3429	Contemporary Social Issues	28	8	4
ULEA3419	English for Academic Purposes	56	16	4
CAFE3512	Fundamentals of Accounting B	56	16	5
	<b>Total</b>	<b>252</b>	<b>72</b>	
	<b>Total year</b>	<b>504</b>	<b>144</b>	
<b>Year 2</b>	<b>Semester 1</b>			
CABA3631	Business Statistics A	56	16	6
CACL3631	Commercial Law A	56	16	6
CAFÉ3631	Financial Accounting 1A	56	16	6
CAAM3651	Management Accounting 1A	56	16	6
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Semester 2</b>			
CABA3632	Business Statistics B	56	16	6
CACL3632	Commercial Law B	56	16	6
CAIS3652	Computerized Accounting Systems	56	16	6
CAFÉ3632	Financial Accounting 1B	56	16	6
CAAM3652	Management Accounting 1B	56	16	6
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year</b>	<b>504</b>	<b>144</b>	
<b>Year 3</b>	<b>Semester 1</b>			
CAUA3751	Auditing 1A	56	16	7
CACP3751	Company Law and Practice A	56	16	7
CAFÉ3751	Financial Accounting 2A	56	16	7
CAAM3751	Management Accounting 2A	56	16	7
CATP3751	Taxation 1A	56	16	7
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Semester 2</b>			
CAUA3752	Auditing 1B	56	16	7
CABR3752	Business Research Methods	56	16	7
CAFÉ3752	Financial Accounting 2B	56	16	7
CAAM3752	Management Accounting 2B	56	16	7
CATP3752	Taxation 1B	56	16	7
	<b>Total</b>	<b>280</b>	<b>80</b>	
	<b>Total year</b>	<b>560</b>	<b>160</b>	
<b>Year 4</b>	<b>Semester 1</b>			
CAUA3871	Auditing 2	56	16	8
CAFÉ3871	Financial Accounting 3A	56	16	8
CAMF3871	Financial Management A	56	16	8
CAMT3870	Mini Thesis	56	16	8
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Semester 2</b>			
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
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total year</b>	<b>448</b>	<b>128</b>	
	<b>Total course</b>	<b>2 016</b>	<b>576</b>	

## BACHELOR OF ECONOMICS (HONOURS) (12BECN)

BECN The curriculum for the B.ECON. degree consists of **THIRTY THREE (37)** courses

### COURSE CODES AND RESTRICTIONS ON COURSES

#### YEAR 1 : SEMESTER 1

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

#### YEAR 1 : SEMESTER 2

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

#### YEAR 2 : SEMESTER 1

Code	Module	Pre-requisites	NQF Level	Hrs/week	Credits
CEEM3651	Intermediate Mathematical Economics I	CBCM3579 & CEEM3572	6	4	16
CEMI3671	Intermediate Microeconomics I	CEMI3571	6	4	16
CEMA3671	Intermediate Macroeconomics I	CEMA3572	6	4	16
CABA3631	Business Statistics	CBCM3579	6	4	16
CEVU3671	Advanced Computer Literacy	UCLC3409	6	4	16
<b>Total</b>				<b>280 hrs</b>	<b>80</b>

#### YEAR 2 : SEMESTER 2

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

#### YEAR 3 : SEMESTER 1

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

**YEAR 3 : SEMESTER 2**

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

**Year 4 Semester 1**

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

**YEAR 4 : SEMESTER 2**

Code	Module	prerequisites	NQF Level	Hrs/week	Credits
CEPT3871	Economic Theory & Policy II	CEMI3571/2 CEMA3571/2 CEEM3671/2	8	4	16
CEDE38721	Development Economics	CEMI3571/2 CEMA3571/2	8	4	16
Elective		CEMI3571/2 CEMA3571/2	8	4	16
CERM3870	Research Paper	CERR3771	8	4	16
<b>Total</b>				<b>224</b>	<b>64</b>

**List of Electives\***

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

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

## BACHELOR OF BUSINESS ADMINISTRATION (HONOURS) (12BBAD)

The curriculum for the B.B.A. degree consists of THIRTY FIVE (35) modules.

### CURRICULUM

#### YEAR 1 : SEMESTER 1

Module	Code	NQF level	Contact hours	Credits
English Communication and Study Skills	ULCE 3419	4	4 hours	16
Principles of Management	CMPP 3579	5	4 hours	16
Computer Literacy	UCLC3409	5	4 hours	8
Fundamentals of Accounting 1A	CAFÉ 3511	5	4 hours	16
Basic Micro Economics	CEMI 3571	5	4 hours	16

#### YEAR 1 : SEMESTER 2

Module	Code	NQF level	Contact hours	Credits
English for Academic purpose	ULEA 3419	4	4 hours	16
Business Mathematics	CBCM 3579	5	4 hours	16
Fundamental of Accounting IB	CAFÉ 3512	5	4 hours	16
Basic Macro Economics	CEMA 3572	5	4 hours	16
Contemporary Social Studies	UCSI 3429	4	4 hours	8

#### YEAR 2 : SEMESTER 1

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

#### YEAR 2 : SEMESTER 2

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

#### YEAR 3 : SEMESTER 1

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

#### YEAR 3 : SEMESTER 2

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

#### YEAR 4 : SEMESTER 1

Module	Code	NQF level	Contact hours	Credits
<b>Specializations: CHOOSE ONE (1)</b>				
<b>Strategic Human Resource Management A OR A Strategic Marketing A OR Banking &amp; Finance A</b>	<b>CMHM 3871 CMSM 3871 CMBF 3871</b>	8	4 hours	16
Strategic Management A	CMST 3871	8	4 hours	16
Financial Management A	CAMF 3871	8	4 hours	16
Management Information System	CMMI 3871	8	2 hours	16
Research Project	CMRP 3870	8	4 hours	16



**YEAR 4 : SEMESTER 2**

Module	Code	NQF level	Contact hours	Credits
<b>Specializations: <u>CHOOSE ONE (1)</u></b>				
<b>Human Resource management B OR Strategic Marketing B OR Banking &amp; Finance B</b>	<b>CMHM 3872 CMSM3872 CMBF3872</b>	8	4 hours	16
Financial Management B	CAMF 3872	8	4 hours	16
Strategic Management B	CMST 3872	8	4 hours	16
Research Project	CMRP 3870	8	4hours	16

**DIPLOMA IN LOCAL GOVERNMENT STUDIES (12DLGS)****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	NQF Level	Contact Hours	Credits
English for General Communication	ULEG 2410	4	4	16
Introduction to Local Government	CPLG 2471	4	4	16
Principles of Economics for Local Government	CEPG 2471	4	4	16
Basic Numeracy and Statistics	CABN 2471	4	4	16
Computer Literacy	UCLC 3409	4	2	8
<b>Total</b>			<b>18</b>	<b>72</b>

**YEAR 1 : SEMESTER 2**

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
English for General Communication	ULEG 2410	4	4	16	
Local Government Accounting I	CPFG 2472	4	4	16	CABN 2471
Local Government Finance & Budgeting	CPGF 2472	4	4	16	
Contemporary Social Issues	UCSI 3429	5	2	8	
Local Governance	CPLD 2472	4	4	16	
<b>Total</b>			<b>18(36)</b>	<b>72(144)</b>	

**YEAR 2 : SEMESTER 1**

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Legal Framework	CPLF 2571	5	4	16	
Local Government Policy Formulation & Evaluation	CPPF 2571	5	4	16	
Local Government Accounting II	CPGA 2571	5	4	16	CPFG 2472
Human Resources Management	CPHM 2571	5	4	16	
Local Sustainable Development	CPLA 2571	5	4	16	
<b>Total</b>			<b>20(56)</b>	<b>80(224)</b>	

**YEAR 2 : SEMESTER 2**

Module	Code	NQA Level	Contact hours	Credits	Pre-requisite
Local Government Strategic Management	CPSM 2572	5	4	16	
Project development and Management	CPMM 2572	5	4	16	
Local Government Auditing Theory	CPLD 2572	5	4	16	
Urban Planning and Infrastructure Issues	CPCP 2572	5	4	16	
<b>Total</b>			<b>20(76)</b>	<b>72(288)</b>	

## BACHELOR OF PUBLIC ADMINISTRATION (HONOURS) (12BPAN)

### 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**

#### YEAR 1 : SEMESTER 1

Module	Code	NQA Level	Contact Hours	Credits
English Communication & Study Skills	ULCE 3419	4	2	8
Principles of Management	CMPP 3579	5	4	16
Computer Literacy	UCLC 3409	4	2	8
Basic Micro Economics	CEMI 3571	5	2	8
Government Studies	CPIG 3571	5	4	16
Fundamentals of Accounting A	CAFE 3511	5	4	16
<b>Total</b>			<b>14</b>	<b>56</b>

#### YEAR 1 : SEMESTER 2

Module	Code	NQA Level	Contact Hours	Credits
English for Academic Purposes	ULEA 3519	5	2	8
Business Mathematics	CBCM 3579	5	4	16
Fundamentals of Accounting	CAFE 3572	5	4	16
Basic Macro Economics	CEMA 3572	5	4	16
Contemporary Social Issues	UCSI 3429	5	2	8
<b>Total</b>			<b>16(30)</b>	<b>64(120)</b>

#### YEAR 2 : SEMESTER 1

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Public Sector Accounting 1	CPSE 3671	6	4	16	CPIG 3571
Regional & Local Government 1	CPLR 3671	6	4	16	CPIG 3571
Organisation Behaviour 1	CMBO 3671	6	2	8	CPIG 3571
Namibian Politics	CPNP 3671	6	4	16	CPIG 3571
Western Political Philosophy	CPPW 3671	6	4	16	CPIG 3571
<b>Total</b>			<b>18(48)</b>	<b>72(192)</b>	

#### YEAR 2 : SEMESTER 2

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Public Sector Accounting 2	CPSE 3672	6	4	16	CBCM 3579
Regional & Local Government 2	CPLR 3672	6	4	16	CPIG 3571
Organisation Behaviour 2	CMBO 3672	6	2	8	CPIG 3571
African Political Philosophy	CPPP 3672	6	4	16	CPIG 3571 CBCM 3579 ULCE 3419
Contemporary African Politics	CPCP 3672	6	4	16	CPIG 3571 CBCM 3579 ULCE 3419
<b>Total</b>			<b>18(66)</b>		<b>72 (264)</b>

#### YEAR 3 : SEMESTER 1

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Human Resources Management	CMHM 3771	7	2	8	
Public Finance	CPFP 3771	7	4	16	CPSE 3671/2
Public Policy 1	CPPP 3771	7	4	16	CPIG 3571
The State in Africa	CPSA 3771	7	4	16	CPIG 3571
International Relations	CPIR 3771	7	4	16	CPIG 3571
<b>Total</b>			<b>18(84)</b>		<b>72(336)</b>

**YEAR 3 : SEMESTER 2**

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Human Resources Management	CMHM 3772	7	2	8	CMHM 3771
Public Enterprise Management	CPPE 3772	7	4	16	CPIG 3571
Public Policy 2	CPPP 3772	7	4	16	CPIG 3571
International Political Economy	CPPI 3772	7	4	16	CPIG 3571
Africa in the Economy of Global Change	CPAC 3772	8	4	16	CEMI 3571 CPFP 3771
<b>Total</b>			<b>18(102)</b>		<b>72(408)</b>

**YEAR 4 : SEMESTER 1**

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Research Methodology	CPRP 3871	8	4	16	
Political Economy of Southern Africa	CPSS 3871	8	4	16	CPPI3772 CPIR3771
Development Management	CPMD 3871	8	4	16	CMBO3672
Electoral Systems and Voting Behaviour	CPVB 3871	8	4	16	CPIG 3571
Comparative Public Management	CPPC 3871	8	2	8	
<b>Total</b>			<b>16(118)</b>	<b>64(472)</b>	

**YEAR 4 : SEMESTER 2**

Module	Code	NQA Level	Contact Hours	Credits	Pre-requisites
Strategic Public Management	CPMS 3872	8	4	16	CPIG 3571
Comparative Politics	CPCP 3872	8	4	16	CPIG 3571
Comparative Public Management	CPPC 3872	8	2	8	
A Research Paper	CPRP 3872	8	4	16	CRRP 3860
<b>Total</b>			<b>16(134)</b>	<b>64(536)</b>	

## DEPARTMENT OF ACCOUNTING, AUDITING AND INCOME TAX

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### Post Graduate Diploma in Internal Auditing (12PDIA)

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#### OBJECTIVES

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

#### TARGET GROUP AND SIZE

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

#### ADMISSION REQUIREMENT

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

#### ASSESSMENT CRITERIA

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

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

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

#### EXAMINATION RULES

Faculty examination rules are applicable.

#### DURATION OF THE MODULE

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

#### METHOD OF DELIVERY

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

#### CURRICULUM

Code	Module	Contact hours	Credits	NQF level
<b>1<sup>st</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CAAF4811	Accounting and Financial Systems	56	16	8
CAIA4831	Internal Auditing	56	16	8
CAPF4851	Public Financial Management	56	16	8
CAOM4871	Organisation and Management	56	16	8
<b>UAE4819</b>	<b>Academic Writing for Post Graduate Students</b>		<b>16</b>	<b>8</b>
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>2<sup>nd</sup> Semester</b>			
CAMA4812	Management Accounting	56	16	8
CAAP4832	Auditing Planning	56	16	8

CASM4852	Strategic Management	56	16	8
CADA4972	Documenting Audit Information & Reporting	56	16	9
	<b>Total</b>	<b>224</b>	<b>64</b>	
	<b>Total for the year 1</b>	<b>448</b>	<b>128</b>	
<b>2<sup>nd</sup> Year 1st Semester</b>				
CAIS4811	Information Systems Auditing Role and Techniques	56	16	8
CAAR4831	Research Methods	56	16	8
CAIS4851	Information Systems Development & Project Management	56	16	8
CACG4971	Corporate Governance & Risk Management	56	16	9
	<b>Total</b>	<b>224</b>	<b>64</b>	
CAPW4872	Project	56	64	8
	<b>Total</b>	<b>56</b>	<b>64</b>	
	<b>Total for the year 2</b>	<b>280</b>	<b>128</b>	
	<b>Total for the program</b>	<b>728</b>	<b>256</b>	

## Syllabi

### ACCOUNTING AND FINANCIAL SYSTEMS

### CAAF 4811

**NQF:** 8

**Credits:** 16

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

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

**Pre-requisites:** None

#### Module Description:

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

### INTERNAL AUDITING

### CAIA 4831

**NQF:** 8

**Credits:** 16

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

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

**Pre-requisites:** None

#### Module Description:

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

and compliance functions, including external audit, regulatory bodies, quality, environmental and compliance functions, describes how internal audit can add value to the organisation.

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<b>PUBLIC FINANCIAL MANAGEMENT</b>	<b>CAPF 4851</b>
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**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

The approach of Public Finance Fundamentals is to set a strong foundation for understanding public finance. The contents include: Public money and government • Defining money • Monetary and fiscal policy • Service provision based on revenue sources • Role players in government finance, The relationship between accounting and finance • Accounting and finance • Sources of income for government and inter government fund revenues (IGFR) • National, provincial and local government income and IGFR • Contemporary reforms to public financial management, Budget reforms and managing public money through budgeting including medium term expenditure framework • Ethics and accountability in public financial management • Privatisation as a major reform in public sector management • Public procurement and supply chain management.

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<b>ORGANISATION AND MANAGEMENT</b>	<b>CAOM 4871</b>
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**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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<b>MANAGEMENT ACCOUNTING</b>	<b>CAMA 4812</b>
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**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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<b>AUDIT PLANNING</b>	<b>CAAP 4832</b>
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**NQF:** 8                      **Credits:** 16                      **Contact hours:** 4 hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

**STRATEGIC MANAGEMENT****CASM 4852****NQF:** 8**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

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

**DOCUMENTING AUDIT INFORMATION AND REPORTING****CADA 4972****NQF:** 9**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

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

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

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

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

**INFORMATION SYSTEMS AUDITING ROLE AND TECHNIQUES****CAIS 4811****NQF:** 8**Credits:** 16**Contact hours:** 4 hours per week for 14 weeks**Module assessment:** Continuous assessment (50%): two tests and one assignment  
Examination (50%): 1 x 3 hour paper**Pre-requisites:** None**Module Description:**

Overview of information systems audit role and their objectives, the audit process, based on a general risk assessment of the organisation's information and computing use, formulation of an effective audit plan

covering information systems topics and the production of audit programmes for each topic, the role of internal audit in relation to systems development, including the review of the development process and participation in systems under development, describing and evaluating the main audit uses of information systems and technology, explaining how each contributes to successfully delivering objectives: risk and control assessment, data interrogation and extraction, systems testing, audit automation. Summarising data forensics and how to secure and preserve evidence.

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**RESEARCH METHODS**
**CAAR 4831**


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**NQF level:** 8

**National professional standards competencies:** N/A

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

**Credits:** 16

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

**Prerequisites:** None

**Module Description:**

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

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**INFORMATION SYSTEMS DEVELOPMENT AND PROJECT MANAGEMENT**
**CAIS 4851**


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**NQF:** 8

**Credits:** 16

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

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

**Pre-requisites:** None

**Module Description:**

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

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**CORPORATE GOVERNANCE & RISK MANAGEMENT**
**CACG 4971**


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**NQF:** 9

**Credits:** 16

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

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

**Pre-requisites:** None

**Module Description:**

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

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**PROJECT**
**CAPW 4872**


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**NQF:** 8

**Credits:** 64

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

**Module assessment:** Proposal and progress of the work: 25%  
 Project Report 50%  
 Presentation: 25%



**Co- requisite:** Research Methods CAAR4831

**Module Description:**

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

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

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

### **OBJECTIVE OF THE PROGRAM**

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

### **ADMISSION REQUIREMENTS**

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

### **DURATION**

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

### **ASSESSMENT AND EVALUATION OF STUDENTS**

For each taught semester module, there will be at least two pieces of work towards continuous assessment, involving tests, assignments, term papers or other forms of evaluation, and a three-hour final examination at the end of the semester.

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

### **MODE OF DELIVERY**

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

### **CURRICULUM**

<b>Code</b>	<b>Module</b>	<b>Contact hours</b>	<b>Credits</b>	<b>NQF level</b>
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<b>1<sup>st</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CAAF5910	Advanced Financial Accounting	56	24	9
CAAM5931	Advanced Management Accounting	56	24	9
CAII5951	International Investment and Finance	56	24	9
<b>UAE5819</b>	<b>Academic Writing for Post Graduate Students</b>			
	<b>Total</b>	<b>168</b>	<b>72</b>	
<b>2<sup>nd</sup> Semester</b>				
CAAF5910	Advanced Financial Accounting	56	24	9
CACF5932	Corporate Financial Analysis and Valuation	56	24	9
CAAR5952	Advanced Research Methods	56	24	9
	<b>Total</b>	<b>168</b>	<b>72</b>	
	<b>Total for the year 1</b>	<b>336</b>	<b>144</b>	
<b>2<sup>nd</sup> Year</b>	<b>1<sup>st</sup> Semester</b>			
CADR5931	Derivatives and Risk Management	56	24	9
CAAP5951	Advanced Public Sector Accounting	56	24	9
CAAC5971	Auditing and Corporate Governance	56	24	9
	<b>Total</b>	<b>168</b>	<b>72</b>	
<b>2<sup>nd</sup> Semester</b>				
CATH5972	Thesis		80	9
	<b>Total</b>		<b>80</b>	
	<b>Total for the year 2</b>	<b>168</b>	<b>152</b>	
	<b>Total for the program</b>	<b>504</b>	<b>296</b>	

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

## Syllabi

### ADVANCED FINANCIAL ACCOUNTING

CAAF 5910

**NQF:** 9

**Credits:** 48

**Contact hours:** 4 lecture hours per week for 28 weeks

**Module assessment:** Continuous assessment (50%): two tests and one assignment per semester  
Examination (50%): 1 x 4 hour paper

**Pre-requisites:** None

#### Module Description:

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

Environmental and social accounting issues, differentiating between environmental measures and environmental losses, capitalization of environmental expenditure, and the recognition of future environmental costs by means of provisions, the Global Reporting Initiative: non-financial measures of environmental impact, social and environmental issues in the conduct of business and ethical behaviour, EMAS and ISO14000, human

resource accounting, overview of taxation regulations and practices: sources of tax rules (e.g. domestic primary legislation and court rulings, practice of the relevant taxing authority, supranational bodies, such as SADC, SACU and other international tax treaties), international taxation, accounting treatment of taxation and disclosure requirements under IAS12.

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**ADVANCED MANAGEMENT ACCOUNTING**

**CAAM 5931**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**INTERNATIONAL INVESTMENT & FINANCE**

**CAII 5951**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**CORPORATE FINANCIAL ANALYSIS AND VALUATION**

**CACF 5932**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**ADVANCED RESEARCH METHODS**

**CAAR 5952**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

**Module assessment:** Continuous assessment (50%): two tests and one assignment and a research proposal to be evaluated by the departmental committee.

Examination (50%): 1 x 3 hour paper

**Pre-requisites:** None

**Module Description:**

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

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

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**DERIVATIVES AND RISK MANAGEMENT** **CADR 5931**

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**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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

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

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

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**ADVANCED PUBLIC SECTOR ACCOUNTING** **CAAP 5951**

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**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**Auditing and Corporate Governance** **CAAC 5971**

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**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** None

**Module Description:**

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

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**THESIS** **CATH 5972**

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**NQF:** 9      **Credits:** 80

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

**Pre-requisites:** Successful completion of all taught modules

**Module Description:**

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

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**ACADEMIC WRITING FOR POST GRADUATE STUDENTS****UAE 4819/5819/6819****NQF:** 9**Credits:** 16**Contact hours:** 4 lecture periods per week and 1 practical session per week for 14 weeks**Module assessment:** CA: (1 x 3 hour exam paper)**Pre-requisites:** Must be a postgraduate student.**Module Description:**

This module is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format an academic paper in APA style.

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### Master of Science Economics (M.SC.ECON) (12MSEC)

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#### INTRODUCTION

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

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

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

#### OBJECTIVES

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

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

#### ADMISSION REQUIREMENTS

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

#### DURATION

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

#### ASSESSMENT AND EVALUATION

1. For each taught course, there will be at least two pieces of work to account for the continuous assessment (CA) mark, and these will involve tests, assignments, projects and term papers, as deemed necessary by the Lecturer.
2. There will be a three-hour examination in each taught course at the end of the semester in which it is offered.
3. A student must obtain a continuous assessment mark of at least 40% for admission to examination. The final mark will consist of 50% of the CA mark and 50% of the end-of-semester examination mark.
4. The end-of-semester examination papers will be moderated internally and externally.
5. The University of Namibia's regulations for postgraduate studies, class attendance, examinations, academic integrity and other rules will apply to the M.Sc programme in Economics.

6. A student must pass all taught courses before being allowed to work on the thesis. A student who fails a course but meets the minimum requirement for a supplementary examination must take the supplementary examination and pass it, to avoid being discontinued from the programme.
7. A student must pass all courses (including the thesis) to qualify for the award of the M.Sc degree in Economics.
8. The assessment and evaluation of students in the electives offered at the JFE will be determined by the AERC's Academic Board. The marks obtained in courses offered at the JFE will form part of the student's academic record at UNAM.
9. A student must submit a research proposal by the beginning of the first semester in the second year of study. The proposal must be presented to a Departmental Seminar consisting of his/her colleagues and staff members, including the thesis supervisor. The proposal must be approved by the Department of Economics and the Postgraduate Studies Committee before the research study can be conducted.
10. Each thesis will be examined and graded by an Internal Examiner and an External Moderator.
11. Successful candidates will be conferred the Degree of Master of Science in Economics upon completion of their studies.
12. Rules and regulations of the Postgraduate Studies Committee of UNAM will apply.

### TEACHING METHODS

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

### MODE OF DELIVERY

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

### EXEMPTIONS

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

### CURRICULUM

Code	Module	Contact Hours Per week	Credits	NQF Level
<b>Year One - First Semester</b>				
<b>CEMT6951</b>	Advanced Microeconomic Theory I	4	24	9
<b>CEMA6951</b>	Advanced Macroeconomic Theory I	4	24	9
<b>CEME6951</b>	Advanced Mathematical Economics	4	24	9
<b>UAE5819</b>	Academic Writing for Post Graduate Students	4	24	9
<b>Total</b>	<b>Three Modules</b>	<b>224</b>	<b>96</b>	

<b>Year One - Second Semester</b>				
<b>CEMT6952</b>	Advanced Microeconomic Theory II	4	24	9
<b>CEMA6952</b>	Advanced Macroeconomic Theory II	4	24	9
<b>CEAE6952</b>	Advanced Applied Econometrics	4	24	9
	Elective	4	24	9
<b>Total</b>	<b>Four Modules</b>	<b>224</b>	<b>96</b>	
<b>Year Two - First Semester</b>				
<b>CERM6951</b>	Research Methodology and Econometrics	4	24	9
<b>*First Semester – Students take any two of the *Electives listed below, see note below</b>				
	Elective	4	24	9
	Elective	4	24	9
<b>Year Two - Second Semester</b>				
<b>CETM6952</b>	Thesis		72	9

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

### ELECTIVES



<b>CEIE6951</b>	International Trade
<b>CEIF6951</b>	International Finance
<b>CEMO6951</b>	Monetary Economics
<b>CEPE6951</b>	Public Sector Economics
<b>CEEA6951</b>	Agricultural Economics
<b>CERE6951</b>	Resource Economics
<b>CEFE6951</b>	Financial Economics
<b>CEPA6951</b>	Policy Analysis
<b>CECF6951</b>	Corporate Finance and Investment
<b>CEIN6951</b>	Industrial Economics
<b>CEET6951</b>	Econometric Theory and Practice
<b>CEHE6951</b>	Health Economics
<b>CELE6951</b>	Labour Economics
<b>CEGE6951</b>	Game Theory and Information Economics
<b>CEMG6951</b>	Managerial Economics

## Syllabi

### YEAR ONE CORE COURSES

#### ADVANCED MICROECONOMIC THEORY I

**CEMT 6951**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lectures per week over 14 weeks

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

**Pre-requisites:** (EMI3671) Intermediate Microeconomics.

**Module Description:**

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

#### ADVANCED MICROECONOMIC THEORY II

**CEMT 6952**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lectures per week over 14 weeks

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

**Pre-requisites:** (EMI3671/2) Intermediate Microeconomics.

**Module Description:**

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

#### ADVANCED MACROECONOMIC THEORY I

**CEMA 6951**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** (EDA3771/EMA3671/2) Quantitative Methods and Intermediate Macroeconomics

**Module Description:**

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

#### ADVANCED MACROECONOMIC THEORY II

**CEMA 6952**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week/ for 14 weeks

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)

Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:** (EDA3771/EMA3671/2) Quantitative Methods and Intermediate Macroeconomics

**Module Description:**

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

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**ADVANCED MATHEMATICAL ECONOMICS**

**CEME 6951**

**NQF:** 9

**Credits:** 24

**Contact hours:** 4 lecture hours per week/ for 14 weeks.

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)

Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:**

(EEM3651/2) Intermediate Mathematical Economics

**Module Description:**

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

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

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**APPLIED ECONOMETRICS**

**CEAE 6952**

**NQF:** 9

**Credits:** 24

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

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)

Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:**

(ABA3631/2) Quantitative methods/Business Statistics

**Module Description:**

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

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**POLICY ANALYSIS**

**CEPA6951**

**NQF:** 9

**Credits:** 24

**Contact hours:** 4 lecture per week / 14 weeks

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)

Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:**

(EMA3671/2) Intermediate Macroeconomics

**Module Description:**

This course aims to introduce students to the many and diversified techniques available for assisting policy analysts and decision-makers in sub-Saharan Africa at the various stages of the policy process. The course focuses on policy analysis as an applied social science discipline that uses multiple methods of inquiry and argument to produce and transform policy-relevant information that may be utilized in socio-economic and political settings to resolve policy problems.

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

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**YEAR TWO COURSES**

**RESEARCH METHODOLOGY AND ECONOMETRICS**

**CERM 6951**

**NQF:** 9

**Credits:** 24

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

**Module Assessment:** Continuous assessment 50% (tests, assignments, projects)

Examination 50% (1 X 3 hour examination paper)

**Pre-requisites:**

CEME6951/ CEAE6952

**Module Description:**

This course has two parts. The first part introduces students to the various steps involved in developing a research proposal as well as a thesis. To make them understand the real process involved, samples of research

proposals, a few completed theses and journal articles will be used as examples. In the second part, the course will introduce the most commonly used econometric methods in conducting empirical research in economics. Here, ARIMA, vector auto-regression and co-integration, panel data and qualitative dependent variable modeling will constitute the major component of the course. Gretl will facilitate the application of these methods.

<b>INTERNATIONAL TRADE</b>		<b>CEIE 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	Intermediate International Trade	
<b>Module Description:</b>	This course introduces students to recent developments in international trade theory and its application to trade issues. The course makes use of quantitative tools to determine the conditions postulated by the theories.	

<b>FINANCIAL ECONOMICS</b>		<b>CEFE 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	Financial economics is one of the exciting areas of study in economics. This course orients students to the understanding of the nature of financial markets and institutions, different instruments, pricing and valuation techniques of the different categories of financial instruments plus some financial econometric modelling	

<b>INTERNATIONAL FINANCE</b>		<b>CEIF 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	International Finance orients students to understanding of the nature of exchange rate and institutions, different instruments, pricing and valuation techniques of the different category of exchange rate regimes.	

<b>MONETARY ECONOMICS</b>		<b>CEME 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	CEMA6951/2	
<b>Module Description:</b>	This course orients and exposes students to the use of monetary theory on empirical situations including monetary and financial policy analysis. The course extends the amount of theory covered at the undergraduate level to help students improve their understanding of the workings of financial institutions.	

<b>PUBLIC SECTOR ECONOMICS</b>		<b>CEPE 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	<b>(EMI3671/2)</b> Intermediate Microeconomics	
<b>Module Description:</b>	Public economics analyzes the interaction of the government and the economy. Two types of questions are studied: 1) what is the "best" governmental policy for a particular economic problem? (normative theory); and 2) what determines the actual policy choices in a representative government? (positive theory). In each case, the primary purpose is to use microeconomic tools to study the impact of government policy on the distribution of resources. It looks at the economics of public expenditures and public taxation and their impact upon behavior.	

<b>RESOURCE ECONOMICS</b>		<b>CERE 6951</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 lecture hours per week for 14 weeks
<b>Module Assessment:</b>	Continuous assessment 50% (tests, assignments, projects) Examination 50% (1 X 3 hour examination paper)	
<b>Pre-requisites:</b>	None	

**Module Description:**

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

**AGRICULTURAL ECONOMICS****CEEA6951****NQF:** 9**Credits:** 24**Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** Intermediate Microeconomics

**Module Description:**

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

**CORPORATE FINANCE AND INVESTMENT****CECF 6951****NQF:** 9**Credits:** 24**Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2 & CEMA6951/2

**Module Description:**

This course is intended to ground students of economics at the graduate level in major areas of financial economics, corporate finance and investments. It is an integrated course that incorporates and blends key topics from these critical areas with emphasis on underlying principles and practice.

**INDUSTRIAL ECONOMICS****CEIN 6951****NQF:** 9**Credits:** 24**Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2 & CEMA6951/2

**Module Description:**

The objective of the course is to expose students to advanced tools of analysis and contemporary issues in the domain of industrial economics. Special attention is given to issues relevant to Africa. As part of the exposure students will be required to familiarize themselves with cutting edge journal articles on industrial economics.

**ECONOMETRIC THEORY AND PRACTICE****CEET 6951****NQF:** 9**Credits:** 24**Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2; CEMA6951/2 & CEAE6952

**Module Description:**

This course aims to provide a sound foundation in the theory and practice of econometrics for economists. The course has two specific objectives. The first is to equip students with the tools necessary for state-of-the-art empirical research. The second objective is to lay out the econometric theory, with an emphasis on recent developments. A distinctive feature of this course is its integration of the theoretical developments and practical data analysis. Economic examples with emphasis on African context are consistently used throughout the course to motivate and illustrate the subject matter. Extensive practical work using computer software is an important aspect of the course.

**HEALTH ECONOMICS****CEHE 6951****NQF:** 9**Credits:** 24**Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2; CEMA6951/2 & CEAE6952

**Module Description:**

The goal of the course is to expose students to health economics as a branch of economics in order to develop an understanding of economic principles as applied to health and health care. Emphasis will focus on developing countries in general and Africa in particular. Introduction on health economics, demand and supply of health, market and market failure in health and health care, health insurance, basic principles of epidemiology, health and development, health systems and financing, health policy and reforms, introduction to economic evaluation of health care interventions.

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### LABOUR ECONOMICS

CELE 6951

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2; CEMA6951/2 & CEAE6952

**Module Description:**

The objective of the course in Labour Economics is to provide students with both theoretical and empirical knowledge about the operation and the importance of labour markets. It will also equip students with the analytical skills required for dealing with labour market issues in developing economies and familiarise students with current policies relating to labour market outcomes in Africa. This course is expected to boost students' interest to undertake research in labour market issues.

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### GAME THEORY AND INFORMATION ECONOMICS

CEGE 6951

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

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

**Pre-requisites:** CEMTE6951/2; CEMA6951/2 & CEAE6952

**Module Description:**

This course provides an in depth understanding of game theory and information economics at Masters Level. The first part of the course is devoted to game theory, which is a set of analytical tools designed to help understand behaviour in multi-agent decision settings. In most situations, the optimal decision of an agent depends on the actions of other agents. This course examines different static and dynamic games and games of complete and of incomplete information. Besides introducing the theoretical concepts, it will analyse a wide range of applications in economics.

In the second part, particular attention will be devoted to information economics. In many economic situations two agents are involved in mutual agreements but one of them has more information about a characteristic that is relevant to the agreement than the other. In this part, we will study how agents deal with this information asymmetry by designing incentives and embedding them in contracts. We will also study the effects of information asymmetry on the prevailing market equilibrium. A number of applications of the theory will also be provided.

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### MANAGERIAL ECONOMICS

CEMG 6951

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture hours per week for 14 weeks

**Module Assessment:** Assessment consists of exams and continuous assessment weighted as follows: Exams 60% and 40% for Continuous Assessment. Continuous assessment will consist of class tests, group exercises and individual assessments.

**Pre-requisites:** The student is expected to have successfully completed the core courses in micro and macroeconomics as well as quantitative methods.

**Module Description:**

Managerial Economics uses concepts, models and analytical techniques of economics to study and analyze the operations of businesses and the type of problems managers face. It also provides important conceptual insights for gaining a better understanding of business environment and to make quality business decisions.

Managerial economics is designed to develop the students' ability to apply fundamental economic concepts to business decision and policy issues and problems. It uses the microeconomic theory of the firm to integrate and link key concepts in economics, decision sciences, and the various functional areas of modern business operations such as finance, marketing, production, and human resource management. It also shows the role of these components in managerial business decision process. In addition, the course makes use of short case studies for selected topics to illustrate how managerial business decisions are made in the real world.

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### THESIS

CETM 6952

**NQF:** 9      **Credits:** 72

**Module assessment:** Assessment will be based on the UNAM PGSC guidelines and the outcome of the Departmental seminars.

**Pre-requisites:** Successful completion of all taught modules.

**Module Description:**

Students, who successfully completed the taught modules including the electives, shall undertake research in relevant topics in economics, approved by their supervisors and the Department of Economics. A student

may start to work on his/her proposal by the end of the first semester of the second year, and the proposal must be approved by the beginning of the semester of the academic year in which he/she is required to write the thesis. A student can only officially register for the thesis after acceptance of his/her research proposal by the Postgraduates Studies Committee. On approval of proposal, students can conduct the research and write a thesis according to UNAM post graduate studies committee (PGSC) requirements.

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**ACADEMIC WRITING FOR POST GRADUATE STUDENTS****UAE 4819/5819/6819****NQF:** 9**Credits:** 16**Contact hours:** 4 lecture periods per week and 1 practical session

per

week for 14 weeks

**Module Assessment:** CA: (1 x 3 hour exam paper)**Pre-requisites:** Must be a postgraduate student**Module Description:**

This module is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format an academic paper in APA style.

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### Post Graduate Diploma in Business Administration (12PDBA)

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#### INTRODUCTION AND OBJECTIVES

The purpose of this qualification is to provide students with an extended and deepened level of knowledge and skill in the field of Business Administration and also provides instruction in relevant research methodologies. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-evaluation, and peer assessment".

#### CRITERIA FOR ADMISSION

An applicant should be a holder of a good Level 7 degree from the University of Namibia or an equivalent Level 7 qualification on the NQF. Also an applicant holding any Level 8 qualification (which is not relevant to Business Administration/Management Science) and who wish to enter the MBA degree at the School will be admitted to the Post-Graduate Diploma as preparation for MBA studies.

#### ARTICULATION OPTIONS

This qualification serves as an entry point to the following related qualifications:

Masters programmes in Business Administration/Management Sciences of the *University of Namibia* and other recognized Universities.

This qualification provides credits for the following related qualifications:

Any relevant Level 8 qualifications in Business Administration/Management Science of the *University of Namibia* or other recognized University.

#### MODE OF DELIVERY

Full-time on Block-Release Basis augmented through e-learning.

#### DURATION OF STUDY

The minimum duration of this programme is one (1) year and the maximum duration is two (2) years.

#### ASSESSMENT CRITERIA

The examination mark and the continuous assessment mark constitute 60% and 40% of the final mark respectively.

Candidates are expected to:

- e) Obtain a minimum of 50% in both the CA mark and the examination mark.
- f) Demonstrate deepened expertise of the theoretical subject matter in the field of Business Administration.
- g) Demonstrate efficient and effective information retrieval and processing skill, involving critical analysis of the information.
- h) Evaluate, independently, both quantitative and qualitative data.
- i) Engage with current research and scholarly as well as professional literature in the field of Business Administration.

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

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amount to a total of 47 credits.

#### ADVANCEMENT AND PROGRESSION RULES

Not applicable.

#### MAXIMUM NUMBER OF COURSES PER YEAR

The student may register for 142 credits which are the maximum number of credits for the programme.

#### REQUIREMENTS FOR QUALIFICATION AWARD

The Post-Graduate Diploma in Business Administration cannot be obtained in less than one (1) year of full-time study and the programme must be completed within two years of registration. Graduation for the diploma requires the successful completion of 142 credits at Level 8, including the research-based Business Project which will be worth 30 credits.

#### IMPLEMENTATION STRATEGY

The programme will be implemented in January 2012.

## CURRICULUM

Course	Course code	NQF Level	Credits	Compulsory
<b>SEMESTER 1</b>				
Strategic Marketing Management	CBMM4829	8	8	YES
Strategic Human Resources Management	CBHR4829	8	8	YES
Strategic Operations Management	CBOM4829	8	8	YES
Business Accounting	CBBA4829	8	8	YES
Strategic Project Management	CBPM4829	8	8	YES
Advanced Business Law & Ethics	CBBL4829	8	8	YES
Academic Writing for Post-Graduate Studies	UAE4819	8	16	YES
<b>SEMESTER 2</b>				
Business Economics – A Micro-Level Perspective	CBBE4829	8	8	C
Managing Information Technologies	CBMI4829	8	8	YES
Strategic Decision Making and Research Methods	CBDM4829	8	8	YES
Strategic Management	CBSM4829	8	8	YES
Strategic Financial Management	CBFM4829	8	8	YES
Business Economics – A Macro-Level Perspective	CBPP4829	8	8	YES
Business Project	CBBP4810	8	32	YES
<b>TOTAL CREDITS</b>			<b>144</b>	

## Syllabi

### STRATEGIC MARKETING MANAGEMENT

**CBMM 4829**

**NQF:** 8

**Credits:** 8

**Contact Hours:** 1 x 4 hours per week for 14 weeks

**Module Assessment:**

A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course views marketing from a value-driven perspective and considers how the assets of the organisation can be used to create and deliver value to customers and shareholders. It will discuss the role of strategic marketing and how high level strategy can be implemented in practice by marketing planning. It will also explore the nature of markets as the basis for the creation and delivery of value to customers and shareholders. It will develop a managerial overview of how marketing interacts with the other functional areas of the business.

### STRATEGIC HUMAN RESOURCE MANAGEMENT

**CBHR 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

Effective people management starts with the crucial role of line managers who organise and motivate the organisation's key resource.

This course will help students understand how effective people management can support broader goals of developing and sustaining organisations. Focusing on the relationship between people management and organisational performance, students will gain insights into the complexities of managing people in a changing environment.

### STRATEGIC OPERATIONS MANAGEMENT

**CBOM 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks



**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

This course recognises the development of supply chain management as an integral element of the study of operations. To manage operations effectively, managers must look beyond the internal view of how companies produce goods and services. This course will help students understand how to develop operating capabilities within the firm and will examine how a supply chain perspective may further enhance competitive advantage. It will explore the idea that companies no longer compete, but that real competition is supply chain to supply chain.

**BUSINESS ACCOUNTING**

**CBBA 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

All managers need a broad understanding of accounting to appreciate the financial implications of key business decisions. This model looks at both financial (external) and management (internal) accounting, covering areas such as measuring profit loss, valuing tangible and intangible assets, contribution accounting, break-even analysis, variance analysis and evaluation of the performance of both business units and their managers.

**STRATEGIC PROJECT MANAGEMENT**

**CBPM 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

The ability to integrate diverse skills and knowledge gained prior to and during one's studies is crucial to the value added by project managers and project teams. This course will help develop a broad understanding of the fundamental principles of project management, applied in the contemporary environment of enterprise projects. A competitive team-based project simulation will give hands-on experience of applying the techniques and managing the planning/execution/control cycle.

**ADVANCED BUSINESS LAW & ETHICS**

**CBBL4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

This course takes an applied view of the various legal instruments governing businesses, with particular reference to business operations. It will consider the different laws and rules from both legal and socio-economic perspectives and their impact on the growth of the industry in different contexts. The course will also deal with questions of Business Ethics in a broader framework including but not limited to issues of sustainability, corporate social responsibility and responsible leadership.

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**ACADEMIC WRITING FOR POST-GRADUATE STUDIES**

**UAE 4819**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

This course is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skill to format academic paper in APA style.

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**SECOND SEMESTER**

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**BUSINESS ECONOMICS – A MICRO-LEVEL PERSPECTIVE**

**CBBE 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

For senior managers, it is important to successfully formulate and implement strategy as well as coordinate and motivate those they manage. This requires an economic way of thinking, with a clear understanding of efficiency and the working of markets. This course will develop the student's knowledge of competing economic theories and help them understand the strategic behaviour and nature of economic organisations.

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**MANAGING INFORMATION TECHNOLOGIES**

**CBMI 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

IT has had a considerable impact on business and the way we work. This course will help students to develop managerial effectiveness in harnessing the potential benefits available from information technology, by using cutting edge research and empirical evidence from major organisations. It will focus on how technology capabilities enable improvements in business performance and how this technology should be managed in order to deliver real business benefits.

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**STRATEGIC DECISION MAKING AND RESEARCH METHODS**

**CBDM 4829**

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final

course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The field of decision science provides a framework and set of tools for applying systematic problem solving techniques to help managers make better decisions and carry-out robust research.

This course will give a student an understanding of the ways in which decision science turns information into knowledge and helps a student cope with uncertainty and risk. We will examine the roots of quantitative decision making and provide a student with a toolkit for solving and researching a variety of practical business problems.

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#### STRATEGIC MANAGEMENT

CBSM4829

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

Strategic management is concerned with the direction and scope of the organisation; determining its purpose, establishing objectives and formulating strategies to achieve them. Managers must understand and react to changes in the organisation's environment to achieve and sustain advantage.

This course deals with issues at the strategic business unit and the corporate level. It addresses how strategies can be implemented and how they can fail, and shows how companies use international development as a means to achieving sustainable competitive advantage.

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#### STRATEGIC FINANCIAL MANAGEMENT

CBFM 4829

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course emphasises the relationship between financial management and other aspects of general management; especially strategy, marketing and operations management. Students will build both broad financial knowledge and specific understanding of corporate finance. Case studies will address both large and small organisations, including unincorporated businesses and international companies.

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#### BUSINESS ECONOMICS – A MACRO-LEVEL PERSPECTIVE

CBPP4829

**NQF:** 8

**Credits:** 8

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A two hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The assessment of the external economic environment is one of the most important influences on senior managers. This course emphasises how global and national macroeconomic developments dominate policies. It uses theoretical foundations combined with real world applications to provoke your interest in the subject matter whilst demonstrating the relevance for management decisions.

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**BUSINESS PROJECT****CBBP4810**

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**NQF:** 8**Credits:** 8**Module assessment:** The evaluation will simply be on a pass or fail basis as per University Regulations.**Coe-requisites:** Academic Writing for Post-Graduate Studies (UAE 4819) and Strategic Decision-making and Research Methods (CBDM 4812)**Module Description:**

This course has no set course work and will, through individual research work, enable the student to harness his/her business research and presentation skills. It will also enable the student to integrate and apply the subject matter of the other courses in the process of producing the Business Project in any area of Business Administration.

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## **Master of Business Administration (MBA) (12MBAD)**

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### **INTRODUCTION**

There is a clear demand within the market for an academic Masters degree in Business Administration that will complement our existing Postgraduate Diploma within the department. As a result of the observed gap in the market, the department is therefore proposing to develop and offer a Masters degree in Business Administration. The course will aim at providing thorough understanding of the activity of management in an intellectually rigorous fashion.

### **THE OBJECTIVES OF THE COURSE ARE TO**

1. Provide a thorough grounding in the disciplines which form the basis of management practice.
2. Develop an understanding of the fundamentals of management by studying the subjects, which analyze various aspects of management.
3. Provide skills of critical analysis in relation to management issues.
4. Develop an awareness of the responsibilities of managers in an economic, social and environmental context.
5. Develop basic quantitative skills and the ability to apply them in a problem-solving context.
6. Provide the opportunity to gain in-depth insight of a management problem through the preparation of a Thesis.
7. Develop skills of communication and co-operation relevant to a student's future career.

### **ADMISSION REQUIREMENTS FOR THE MASTERS DEGREE**

1. A candidate must have a relevant Bachelors degree with at least a C-average from the University of Namibia, or any other recognized University, OR a relevant good Postgraduate diploma from a recognized institution of higher learning.
2. A candidate without a Bachelor's degree, but who holds a qualification from a recognized institution of higher learning deemed to be equivalent to a bachelor's degree from the University of Namibia may also be considered for admission; provided that he/she has accumulated at least three (3) years experience at a management level.
3. A prospective student maybe interviewed and assessed by the Department of Management Science recommending his/her application to the relevant UNAM structures.

### **DURATION**

The Masters in Business Administration cannot be obtained in less than two years of full-time study. The degree programme must be completed within three years of registration. In line with NQA guidelines, graduation for the Masters degree requires the successful completion of 348 credits - the taught modules are 24 credits each while the research-based thesis is 60 credits.

### **MODE OF DELIVERY**

The programmes will be delivered on a full-time basis at the main campus of the University of Namibia. The Masters programmes is organized into four (4) academic semesters, of which the first three will be dedicated to course work, while the fourth one will be reserved for the thesis.

### **TEACHING METHODS**

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

### **ASSESSMENT AND EVALUATION OF STUDENTS**

1. For each module taught, there will be minimum two modes of assessment comprising of continuous assessment and a written examination.
2. A candidate can be admitted to the examination in a module if he/she has obtained the required continuous assessment (CA) mark of 40%. UNAM's regulations for postgraduate studies will be binding in all other cases such as examination, class attendance, academic integrity, and requirement of successful completion of a module and the grading to be achieved.
3. Final examination on each module will be externally moderated. Continuous Assessment Marks will account for 50% of the final marks while the final examination marks will account for the other 50% marks. The pass mark for each module is 50%.
4. Candidates must pass each module with at least a 50% to qualify for the award of the Masters degree. A maximum of three modules may be supplemented per year provided that the final marks obtained are in the range of 45-49%. Students with below 50% may reregister for the module in the subsequent cycle. A student may reregister for up to a maximum of three semester modules.
5. A student who has failed (i.e. attained below 50%) in more than three semester modules will be dropped from the programme.

6. **A candidate must first successfully complete all coursework examinations before he/she can proceed to write the Master's thesis.**
7. **With regards to the thesis, a candidate must submit an initial draft research proposal by the beginning of the third semester – the final draft should be presented in a departmental Seminar with the whole class and staff in attendance. The Department will assign a supervisor to each student. The committee must reach a consensus. The thesis will have one supervisor, an internal examiner, and an external examiner. The internal examiner can be any one of the lecturers involved in the programme provided he/she meets and adheres to UNAM's selection criteria.**
8. A candidate will be conferred the Master of Business Administration upon successful completion of all the requirements outlined above.
9. UNAM's postgraduate studies rules and regulations shall apply in all cases where the rules are not explicitly stipulated in this programme.

## CURRICULUM

### Year one Semester One

Module	Code	NQF level	Contact hours	Credits
Operations Management	CMMO 5991	Level 9	56 hours	24
Strategic Marketing Management	CMSM 5991	Level 9	56 hours	24
Corporate Finance	CMCF5991	Level 9	56 hours	24
Advanced Quantitative Methods	CMQM5991	Level 9	56 hours	24
Academic Writing for Post Graduate Students	UAE5819			8

### Year One Semester Two

Module	Code	NQF level	Contact hours	Credits
Managerial Economics	CMME5992	Level 9	56 hours	24
Strategic Human Resources Management	CMHM 5992	Level 9	56 hours	24
Management Information Systems	CMMI 5992	Level 9	56 hours	24
Research Methodology	CMRM 5992	Level 9	56 hours	24

### Year Two Semester One

Module	Code	NQF level	Contact hours	Credits
Business Law	CMBL 5991	Level 9	56 hours	24
Strategic Management	CMST 5991	Level 9	56 hours	24
Elective		Level 9	56 hours	24
Elective		Level 9	56 hours	24

### Electives

Electives offered in any particular year will be at the discretion of the department and will be influenced by the number of the students.

Module	Code	NQF level	Contact hours	Credits
Industrial Relations	CMIR 5991	Level 9	56 hours	24
Project Management	CMPM 5991	Level 9	56 hours	24
Entrepreneurship	CMRE 5991	Level 9	56 hours	24
Managerial Accounting	CMMA5991	Level 9	56 hours	24

### Year Two Semester Two

Thesis	CMMT 5992	Level 9	56 hours	60
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## Syllabi

### STRATEGIC MARKETING MANAGEMENT

### CMSM 5991

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week x 14 weeks.

**Module Assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)

Examination 50% (three hours examination paper)

**Pre-requisite:** None

**Module Description:**

The module will consider the marketing environment, Consumer markets and buying behavior, Market segmentation-Target marketing-Market Positioning analysis, the Marketing Mix, Market research and Information Systems, Competition, Marketing Planning Process and analytical paper for a specific product and market. How Marketing decisions are made in the light of many macro and micro-environmental factors and in these module students will examine and evaluate the impact, upon marketing theory and practice. The students will have to demonstrate knowledge, skills and competencies of the complex nature of the interface between organizations and consumers in a competitive business environment.

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**INDUSTRIAL RELATIONS**

**CMIR 5991**

**NQF:** 9      **Credits:** 24      **Contact hours:** Four hours per week x 14 weeks

**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Pre-requisite:** None

**Module Description:**

The module aims to develop knowledge and skills, and an understanding of the collective aspects of the employment relationship, with a focus on the national jurisdiction. In this regard, students should understand the nature and context of Industrial and Labour, the tripartite relationships as well as the rights and responsibilities of the different role players in that relationship. Understand the concepts of and processes of conflict, conciliation and arbitration, the role of enterprise bargaining, industrial disputes, termination of employment and freedom of association and the regulation of trade unions. The development of employee relations' policies and the strategies necessary to achieve those policies, Diagnosis of the causes of employee relations problems, with particular reference to the systems approach. The role of the state in influencing employee relations policies at the level of the organization, and last but not the least the different approaches to employee relations e.g. unitary, pluralist and radical frames of reference, Human Resource management.

**STRATEGIC HUMAN RESOURCES MANAGEMENT**

**CMHM 5992**

**NQF:** 9      **Credits:** 24      **Contact Hours:** 4 hours per week x 14 weeks.

**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Pre-requisites:** None

**Module Description:**

The module will start by introducing the students to the field of SHRM. It will explore the integration of HRM and Business strategy. Human resource planning will be explored. It will also look at the HR practices of recruitment, selection and socialization. Employee training and development will be examined. Performance management will be considered. Compensation, Employee Benefits & Services, and Career management will be considered.

This programme reviews the history of the human resources (HR) function and the strategic human resources management (SHRM) movement, wherein HR managers' aspired to be strategic partners with line managers. Reviews practices for implementing a strategic-business-partner model for HR with a focus on the strategy, structures, and systems companies need to implement, and the skills that aspiring SHRM leaders need to develop in order to successfully play a strategic role. Also explores line managers' perceptions of new HR roles, and what capabilities they most want HR leaders to have in those roles

**A research based essay / project will be done by students. This will help develop knowledge, skills and competence of managers in ways that relate directly to their own needs and circumstances. Emphasis is placed on developing effective management skills, by active rather than reactive action. The end results are that students will develop an integrated human resource management system that is focusing on research and testing of theories.**

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**BUSINESS LAW**

**CMBL 5991**

**NQF:** 9      **Credits:** 24      **Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Pre-requisites:** None

**Module Description:**

The module gives an introduction to legal framework. The legal system and legal practice in the Namibian context is discussed with reference to commercial law: Law of contract, Lease Agreements, Delicts (restraint of trade agreements), law of contract, Sale agreements, Lease agreements, Company law (business entities,

ultra vires doctrine and turquand rule, insolvency and business recovery, Bills of exchange, letters of credit, intellectual property, Law of agency, Power of attorney, etc.

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<b>OPERATIONS MANAGEMENT</b>	<b>CMMO 5991</b>
<b>NQF:</b> 9	<b>Credits:</b> 24 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (three hours examination paper)
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
This module is designed to expose the student with the more advanced principles in the functional areas of operations Management and process management. The module covers the topics that will be covered are: keeping cost down, enhance revenue, promote an appropriate allocation of capital resources and most importantly develop the capabilities that provide for future competitive advantage.	

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<b>MANAGEMENT INFORMATION SYSTEMS</b>	<b>CMMI 5992</b>
<b>NQF:</b> 9	<b>Credits:</b> 24 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 2 tests and 1 assignment) Examination 50% (three hours examination paper)
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
The module integrates the organizational, managerial, and technical aspects of management information systems at a more advanced level. Emphasis is on the internal management of information resources and on the management of information systems.	
The module is meant to expose contemporary managerial thought associated with a new and dynamic environment, the information technologies associated with the delivery of enhancing business and the innovation will be explored.	

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<b>PROJECT MANAGEMENT</b>	<b>CMPM5991</b>
<b>NQF:</b> 9	<b>Credits:</b> 16 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
The module weaves theory and practice together, presenting a comprehensive, integrated view of the many concepts, skills, tools, and techniques involved in project management. It introduces students to the organizational context of project management. The course introduces students to the nine knowledge areas of project management. It enables students to relate the project management process groups to the nine knowledge areas of project management. The topics that will be covered are project scope management, time management, cost management, risk management, procurement management and project evaluation and control.	

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<b>ENTREPRENEURSHIP</b>	<b>CMRE 5991</b>
<b>NQF:</b> 9	<b>Credits:</b> 24 <b>Contact hours:</b> 4 lectures per week for 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
The module provides students with an overview of the concepts of entrepreneurship and entrepreneur. Topics to be covered are: Entrepreneur process, Corporate venturing, Venture capitalist, business techniques practices that affect competitive advantage, corporate governance, social & ethical responsibilities, analysis of investment sectors, craft business plans.	

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<b>MANAGERIAL ACCOUNTING</b>	<b>CMMA5992</b>
<b>NQF:</b> 9	<b>Credits:</b> 24 <b>Contact Hours:</b> 4 hours per week x 14 weeks.
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	
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.	



<b>RESEARCH METHODOLOGY</b>		<b>CMRM5992</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week x 14 weeks.
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	Introduction to the procedures, techniques, standards, and resources for conducting research in accounting and finance; basic statistics for research; formulation a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions, hypotheses, research designs, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results, report and proposal writing, practical limitations and ethical issues related to research; integration of theory and practice using basic and applied research for pragmatic problem solving. The module will culminate in the preparation a research proposal under the guidance of a supervisor.	

<b>ADVANCED QUANTITATIVE METHODS</b>		<b>CMQM 5991</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week x 14 weeks.
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	Measuring uncertainty, probability discrete probability distributions and normal distribution, Statistical inference, confidence interval and significance testing and non-parametric tests, multiple regression and correlation, using multiple regression models, modelling, time value of money, linear programming and modelling stock control and queues, finance and growth.	

<b>CORPORATE FINANCE</b>		<b>CMCF 5991</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week x 14 weeks.
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	A framework for business analysis, business strategy analysis, the company and its industry, accounting analysis, financial analysis, valuation or prospective analysis; valuation principles, techniques and practice; other factors affecting valuation; valuation of business under special situations; business valuation models, cash flow valuation, free cash flow valuation, application of financial statement analysis and valuing new economy. This module should be of interest to students who are contemplating careers in accounting, auditing, corporate finance, investment banking, security analysis, equity research, and financial consulting. It should also be of great interest and benefit to anyone considering the purchase or sale of a business. It deals with the analysis of financial statement information and the use of this information in making performance evaluations and investment decisions. It integrates accounting, finance, economic theory, and empirical research into a financial statement analysis and valuation framework.	

The primary purpose of the module is to provide the student with knowledge about equity (stock) valuation, with some attention given to credit analysis and the valuation of debt. The course is intended to provide practical valuation tools for valuing a company and its securities. The module will also provide students with advanced skills in financial modeling. Excel will be utilized as a tool for understanding and practicing financial statement analysis and valuation, including the creation of forecasted income statements and balance sheets (proformas) as a basis for valuation. A brief summary of topics includes: models of shareholder value and a comparison of accounting approaches and discounted cash flow approaches to valuation; the analysis of the firm's profitability, growth, and value generation as a means of testing the quality of financial reports; the forecasting of earnings and cash flows; the construction of proforma analyses for strategy, planning, and valuation; analysis of risk; and the determination of price/earnings and market-to-book ratios.

<b>MANAGERIAL ECONOMICS</b>		<b>CMME 5992</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week X 14 weeks
<b>Module assessment:</b>	Continuous assessment 50% (minimum of 1 test and 1 assignment) Examination 50% (three hours examination paper)	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This module is aimed to provide a fundamental understanding of how microeconomics concepts are usefully applied to managerial decision-making. Principles of microeconomic theory are explored fully, including market supply and demand, production and cost functions, industry structure, and product and resource	

pricing. Modeling is confined to the practical using econometric models employed in the study of microeconomic principles and policy. It also gives an opportunity for graduate students to apply microeconomic principles and concepts in actual case analyses focusing on simulated managerial decisions. Students will develop and apply tools of economic analysis in managerial decision situations focusing on employing economic analysis to understand the competitive environment of a firm.

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**STRATEGIC MANAGEMENT**

**CMST5992**

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week x 14 weeks.

**Module assessment:** Continuous assessment 50% (minimum of 1 test and 1 assignment)  
Examination 50% (three hours examination paper)

**Pre-requisites:** None

**Module Description:**

The strategic management is designed to take MBA final year students through the strategic management and planning process-policy and strategy conception, formulation, elaboration, implementation, monitoring and evaluation, providing comparative theories, applications procedures and practices used in and by modern and comparative business. The course will also seek to integrate the various disciplines of management sciences in a coherent strategic framework.

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**THESIS**

**CMMT 5992**

**NQF:** 9

**Credits:** 60

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

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

**Pre-requisites:** Successful completion of all taught module

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

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**ACADEMIC WRITING FOR POST GRADUATE STUDENTS**

**UAE 5819**

**NQF:** 9

**Credits:** 16

**Contact hours:** 4 lecture periods p/w & 1 practical session p/w for 14 weeks

**Module assessment:** CA: (1 x 3 hour exam paper)

**Pre-requisites:** Must be a postgraduate student.

**Module Description:**

This module is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format an academic paper in APA style.

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## **Master of Business Administration (Entrepreneurship) (12MBAE)**

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### **INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide students with a capacity to work independently and competently as managers, entrepreneurs and leaders in a variety of settings that are critical to national and global socio-economic development. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-evaluation, and peer assessment".

### **CRITERIA FOR ADMISSION**

1. A candidate must have a good relevant Level 8 Bachelor's degree from the University of Namibia, or any other recognized University.
2. Alternatively a candidate may present a relevant *Post-Graduate Diploma* OR an *Honours degree* from a recognized institution of higher learning.
3. A candidate with a degree which is however not a good relevant Level 8 qualification will be admitted to the School's Post-Graduate Diploma in Business Administration as preparation for the MBA.
4. The level and nature of working experience will be criteria for selection, especially in the face of scarcity of places and in terms of creating a conducive learning environment drawing on real work cases.
5. A prospective student maybe interviewed and assessed by the Business School before recommending his/her application to the relevant UNAM structures.

### **ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

*Doctorate in Business Administration of the University of Namibia* and other recognized Universities.

This qualification provides credits for the following related qualifications:

Masters programmes in Business Administration/Management Sciences of the *University of Namibia* and other recognized Universities.

### **MODE OF DELIVERY**

Full-time on Block-Release basis augmented through e-learning.

### **DURATION OF STUDY**

The minimum duration of this programme is eighteen (18) months and the maximum duration is three (3) years.

### **ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 60% and 40% of the final mark respectively.

Candidates are expected to:

1. Obtain a minimum of 50% in both the CA mark and the examination mark.
2. Demonstrate a mastery of theoretically sophisticated subject matter in the field of Business Administration.
3. Evaluate critically the findings and discussions in the Business Administration literature.
4. Research, analyse, and argue from evidence within the field of Business Administration.
5. Apply Business Administration knowledge to new situations.
6. Engage in rigorous intellectual analysis, criticism and problem-solving.

### **MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amount to a total of 80 credits.

### **ADVANCEMENT AND PROGRESSION RULES**

In order to be registered for the last semester in the programme students should have passed 100 credits including Advanced Academic Writing for Post-Graduate Students and Business Research Methods.

### **MAXIMUM NUMBER OF COURSES PER YEAR**

Not applicable.

### **REQUIREMENTS FOR QUALIFICATION AWARD**

The Masters in Business Administration cannot be obtained in less than eighteen months of full-time study and the degree programme must be completed within three years of registration. Graduation for the MBA degree

requires the successful completion of 240 credits at Level 9, including the research-based Business Project which will be worth 84 credits.

### IMPLEMENTATION STRATEGY

The programme will be implemented in January 2012.

### CURRICULUM

Course	Course code	NQF Level	Credits	Compulsory
<b>SEMESTER 1</b>				
Advanced Business Ethics	CBBI 5999	9	12	YES
Entrepreneurship	CBEE 5999	9	12	YES
New Venture Creation & Development	CBVC 5999	9	12	YES
New Venture Financing, VC & PE	CBVF5999	9	12	YES
MAAs and Business Growth Strategies for Entrepreneurs	CBBG5999	9	12	YES
Academic Writing for Post-Graduate Studies	UAE 5819	8	16	YES
<b>SEMESTER 2</b>				
Franchising & Licensing	CBFL5999	9	12	YES
Supply Chain Management for Entrepreneurs	CBSC 5999	9	12	YES
Brand Management for Entrepreneurs	CBMB5999	9	12	YES
Negotiation & Bargaining for Entrepreneurs	CBNB5999	9	12	YES
African Business Seminar	CBBA 5999	9	12	YES
Global Business Seminar	CBGB 5999	9	12	YES
Business Research Methods	CBRM5980	9	24	YES
<b>SEMESTER 3</b>				
Business Project in Entrepreneurship	CBPE5909	9	84	YES
<b>TOTAL CREDITS</b>			<b>240</b>	

### Syllabi

#### ENTREPRENEURSHIP

**CBEE 5999**

**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three (3) hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course will provide a detailed exposition of the Professional Standards of Practice and Ethical Practices expected of Finance professionals especially as espoused by the CFA Institute. The course will also deal with questions of Business Ethics in a broader framework including but not limited to issues of sustainability, corporate social responsibility and responsible leadership

#### NEW VENTURE CREATION & DEVELOPMENT

**CBVC 5999**

**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

Moving from a general description of Entrepreneurship, the course explores the importance of Entrepreneurship to societies. It also compares the relative performance of different societies in the field of Entrepreneurship. It then, in a comparative manner, details the policy and institutional approaches that countries deploy in seeking to advance Entrepreneurship.

It further explore different types of entrepreneurship such as intrapreneurship, Social and BOP entrepreneurship and technology entrepreneurship.

<b>ACADEMIC WRITING FOR POST-GRADUATE STUDIES</b>		<b>UAE 5819</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Module Description:</b>		
This course is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format academic paper in APA style.		
<b>BUSINESS PROJECT IN ENTREPRENEURSHIP</b>		<b>CBBE 5909</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	The evaluation will simply be on a pass or fail basis as per University regulations	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
The project contributes to the achievement of the aims of the Masters degree namely:- to promote a deeper and critical understanding of selected areas in Entrepreneurship; to develop originality of thought and skills of research, analysis, argumentation and expression; to build upon, develop and integrate the knowledge and skills acquired in the taught courses. The project may be structured as a consultancy report, case-study report, business plan or business case as basis for the pursuit of a real-world opportunity and challenge in the area of Entrepreneurship.		
<b>NEW VENTURE FINANCING, VC &amp; PE</b>		<b>CBVF 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
This course explores venture capital (VC) and private equity (PE) investing. It explores the deals, and deal structuring, valuing high-risk, long-term equity investments, creating and realizing value, and the VC firm and PE fund as businesses in their own right. The course also focuses on raising seed and growth capital, business angels, banks, and the financial problems unique to SMMEs and start-ups. It also examines financial management for Entrepreneurs over the life of a business project		
<b>MAAs and BUSINESS GROWTH STRATEGIES FOR ENTREPRENEURS</b>		<b>CBBG 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>		
Mergers, Acquisitions, and Alliances (MAAs) are central to the growth and performance of companies in today's competitive global economy. This course will therefore explore the key factors that determine successful MAAs and Business Growth Strategies, especially for Entrepreneurs: companies' formal strategic choices, their internal organizational environment, their growth processes, as well as historical accidents in addition to the background and personalities of key managers.		

<b>FRANCHISING &amp; LICENSING</b>		<b>CBFL 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course explores Franchising and Licensing as "easy" and legitimate entry points to Entrepreneurs and also explores their respective structure and formats. The course will also explore and detail some of the common pitfalls within Franchising & Licensing. As an aside the course will also examine distributorships and agencies as related business forms – the possibilities they hold and the problems involved.	

<b>SUPPLY CHAIN MANAGEMENT FOR ENTREPRENEURS</b>		<b>CBSC 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The course introduces the Supply Management as a cross-cutting strategic issue that integrates all the company's functional department and is critical to competitive advantage in today's global environment. The course will impart the skills necessary for students to develop and manage efficient and effective supply chains.	

<b>BRAND MANAGEMENT FOR ENTREPRENEURS</b>		<b>CBMB 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	While the course will explore the theory of Branding by way of a background, its main focus is the practice of Branding in its entire dimension – defining brands, brand building strategies, brand architecture, brand extension, brand repositioning, and even ditching a brand.	

<b>NEGOTIATION &amp; BARGAINING FOR ENTREPRENEURS</b>		<b>CBNB 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course provides an outline of the central concepts in the practice of negotiation and bargaining – preparation, analysis of process, and evaluation of outcome. The course will put a strong emphasis on the development of practical set of skills by students.	

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<b>AFRICAN BUSINESS SEMINAR</b>	<b>CBBA 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	The course considers the Socio-Politico-Economic environment in Africa and its impact on the conduct of business within Africa. It explores the constraints, challenges, and opportunities that Africa as a unique business environment offers.

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<b>GLOBAL BUSINESS SEMINAR</b>	<b>CBGB 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	The course considers the global Socio-Politico-Economic environment and its impact on the conduct of international business, especially for SME and entrepreneurs from Africa. It explores the constraints, challenges, and opportunities that Africa entrepreneurs face within the global market place. It also explores threats and opportunities that recent global dynamics offer especially the rise of China and India.

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<b>BUSINESS RESEARCH METHODS</b>	<b>CBRM 5980</b>
<b>NQF:</b> 9	<b>Credits:</b> 12 <b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.
<b>Pre-requisites:</b>	None
<b>Module Description:</b>	Introduction to the procedures, techniques, standards, and resources for conducting research in Business Administration; basic statistics for research; formulating a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions and hypothesis, research designs, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis, advanced topics on business modelling, multi co-linearity, and nonparametric analysis.

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## **MASTER OF BUSINESS ADMINISTRATION (PUBLIC SECTOR MANAGEMENT) (12MBPS)**

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### **INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide students with a capacity to work independently and competently as managers, entrepreneurs and leaders in a variety of settings that are critical to national and global socio-economic development. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-evaluation, and peer assessment".

### **CRITERIA FOR ADMISSION**

1. A candidate must have a good relevant Level 8 Bachelor's degree from the University of Namibia, or any other recognized University.
2. Alternatively a candidate may present a relevant *Post-Graduate Diploma* OR an *Honours degree* from a recognized institution of higher learning.
3. A candidate with a degree which is however not a good relevant Level 8 qualification will be admitted to the School's Post-Graduate Diploma in Business Administration as preparation for the MBA.
4. The level and nature of working experience will be criteria for selection, especially in the face of scarcity of places and in terms of creating a conducive learning environment drawing on real work cases.
5. A prospective student maybe interviewed and assessed by the Business School before recommending his/her application to the relevant UNAM structures.

### **ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

*Doctorate in Business Administration* of the University of Namibia and other recognized Universities.

This qualification provides credits for the following related qualifications:

Masters programmes in Business Administration/Management Sciences of the *University of Namibia* and other recognized Universities.

### **MODE OF DELIVERY**

Full-time on Block-Release basis augmented through e-learning.

### **DURATION OF STUDY**

The minimum duration of this programme is eighteen (18) months and the maximum duration is three (3) years.

### **ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 60% and 40% of the final mark respectively.

Candidates are expected to:

1. Obtain a minimum of 50% in both the CA mark and the examination mark.
2. Demonstrate a mastery of theoretically sophisticated subject matter in the field of Business Administration.
3. Evaluate critically the findings and discussions in the Business Administration literature.
4. Research, analyse, and argue from evidence within the field of Business Administration.
5. Apply Business Administration knowledge to new situations.
6. Engage in rigorous intellectual analysis, criticism and problem-solving.

### **MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amount to a total of 80 credits.

### **ADVANCEMENT AND PROGRESSION RULES**

In order to be registered for the last semester in the programme students should have passed 100 credits including Advanced Academic Writing for Post-Graduate Students and Business Research Methods.

### **REQUIREMENTS FOR QUALIFICATION AWARD**

The Masters in Business Administration cannot be obtained in less than eighteen months of full-time study and the degree programme must be completed within three years of registration. Graduation for the MBA degree requires the successful completion of 240 credits at Level 9, including the research-based Business Project which will be worth 84 credits.



## IMPLEMENTATION STRATEGY

The programme will be implemented in January 2012.

## CURRICULUM

Course	Course code	NQF Level	Credits	Compulsory
<b>SEMESTER 1</b>				
Advanced Business Ethics	CBBI 5999	9	12	YES
Public Sector Management & Leadership	CBPS5999	9	12	YES
Managing Public Finances	CBPF 5999	9	12	YES
Managing Public Projects & Programmes	CBPM 5999	9	12	YES
Managing Human Resources in the Public Sector	CBHR5999	9	12	YES
Strategic Performance Management	CBSM 5999	9	12	YES
Academic Writing for Post-Graduate Studies	UAE 5819	8	16	YES
<b>SEMESTER 2</b>				
Strategic Issues in Parastatal Management	CBIM 5999	9	12	YES
Strategic Issues at the Politics-Bureaucracy Interface	CBHM5999	9	12	YES
Knowledge Management in the Public Sector	CBEM 5999	9	12	YES
Economics of the Public Sector	CBNL5999	9	12	YES
Strategic Issues in Sectoral Management	CBSL5999	9	12	YES
Business Research Methods	CBRM5980	9	24	YES
<b>SEMESTER 3</b>				
Business Project in Public Sector Management	CBPP 5909	9	84	YES
		<b>TOTAL CREDITS</b>	<b>240</b>	

## Syllabi

### ADVANCED BUSINESS ETHICS

CBBI 5999

NQF: 9

Credits: 12

Contact hours: 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course will provide a detailed exposition of the Professional Standards of Practice and Ethical Practices expected of Finance professionals especially as espoused by the CFA Institute. The course will also deal with questions of Business Ethics in a broader framework including but not limited to issues of sustainability, corporate social responsibility and responsible leadership with a public sector perspective.

### PUBLIC SECTOR MANAGEMENT & LEADERSHIP

CBPS 5999

NQF: 9

Credits: 12

Contact hours: 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course will explore the institutional frameworks of the Public Sector with particular reference to Namibia and in reference to and in comparison with other regional and international contexts. The peculiar developmental challenges that affect the practice of management and leadership within the Public Sector will be considered. A central question of the course will be "whether leadership, as opposed to management, is possible within the public sector given the peculiarity of institution itself – independent and impartial but yet subordinate to the Politics of the day.

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**MANAGING PUBLIC FINANCES****CBBF 5999**

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**NQF:** 9**Credits:** 12**Contact hours:** 4 lecture periods / week for 14 weeks**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course develops an understanding of the theory and practice of public financial management focusing on current practice and laws and regulations. Public finances are at different levels of government are managed within set rules and regulations. The course will explore the questions of personal responsibility, competence and judgment with the framework of those set rules and regulations. It will further interrogate the efficacy of Namibia's public financial management practice against international best practice. A private sector perspective of financial management will also be dealt in order to elucidate the contrast and commonalities.

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**MANAGING PUBLIC PROJECTS AND PROGRAMMES****CBPM 5999**

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**NQF:** 9**Credits:** 12**Contact hours:** 4 lecture periods / week for 14 weeks**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course deals with projects and programmes as implementation tools of development. It details: the project cycle, project identification, situation analysis, problem tree analysis, project formulation, stakeholder engagement, project implementation, project review (technical, institutional, etc), Project environmental factors (social, political, cultural, gender, demographics, etc), Project design techniques (log frames, etc), Project management structure and resources, Project monitoring and evaluation, Project reporting to all stakeholders, etc.

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**MANAGING HUMAN RESOURCES IN THE PUBLIC SECTOR****CBHR 5999**

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**NQF:** 9**Credits:** 12**Contact hours:** 4 lecture periods / week for 14 weeks**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course aims to develop an understanding of the theory and practice of human resources management within the public sector drawing heavily on organizational behavioural theories. It also examines the current practices and the impact of recent legislation and changes in the labour market. It deals with the legislative frameworks that determine the nature and scope of human resources policies and practices within the public sector with particular reference to Namibia on a comparative basis with other jurisdiction. It also considers the impact of issues such as HIV/AIDS on the Public Sector. It will also consider global trends in the management of human resources within the public sector and how these inform Namibian and SADC practices.

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**STRATEGIC PERFORMANCE MANAGEMENT****CBSM 5999**

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**NQF:** 9**Credits:** 12**Contact hours:** 4 lecture periods / week for 14 weeks**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course aims at providing an insight into the importance of strategic performance management for the public sector. It also aims at providing the methods and techniques to implement strategic performance management and to make it work. It will also critically analyse the attempt at performance within Namibia's public and parastatal sectors. Behavioural issues and their impact on performance will also be considered within the course.

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**ACADEMIC WRITING FOR POST-GRADUATE STUDIES**

**UAE 5819**

**NQF:** 8

**Credits:** 16

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Module Description:**

This course is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization.

Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format academic paper in APA style.

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**BUSINESS PROJECT IN PUBLIC SECTOR MANAGEMENT**

**CBPP 5909**

**NQF:** 9

**Credits:** 84

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

(CBRM5900)

Academic Writing for Post-Graduate Studies (UAE 5819) and Business Research Methods

**Module Description:**

The project contributes to the achievement of the aims of the Masters degree namely:- to promote a deeper and critical understanding of selected areas in Public Sector Management; to develop originality of thought and skills of research, analysis, argumentation and expression; to build upon, develop and integrate the knowledge and skills acquired in the taught courses. The project may be structured as a consultancy report or case-study report providing solutions to real-world problems and challenges in the area of Public Sector Management.

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**STRATEGIC ISSUES IN PARASTATAL MANAGEMENT**

**CBIM 5999**

**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

Through case studies, this course will explore and elucidate strategic issues that are peculiar to the management of parastatals: Compliance with a myriad of governing laws – the Companies Act, the SOE Act, the constitutive act for the specific parastatal; Stakeholder management and the inevitable political interference; alignment with the national developmental agenda and its potential constraint on the pursuit of profit; debates on privatization; debates on remuneration and all other topical issues.

<b>STRATEGIC ISSUES AT THE POLITICS – BUREAUCRACY INTERFACE</b>		<b>CBHM 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course deals with strategic management issues at the interface between politics and bureaucracy. Managers at both the national and sub-national level have to deal with their political superiors. This is a relationship fraught with tension and danger for the individuals concerned and the institution at large. This course explores that interaction in terms of alignment and/or non-alignment of interests, information asymmetry, different time horizons – politicians are said to be notoriously short-term in perspective while bureaucrats are “permanent” and supposedly long-term in perspective. The course will interrogate measures such as fixed contracts for senior bureaucrats in terms of their efficacy and institutional benefit. It will also deal with other issues such as conflict of interests, the contested area of corruption, and other topical issues.	

<b>KNOWLEDGE MANAGEMENT IN THE PUBLIC SECTOR</b>		<b>CBEM 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course starts from the premise that the Public Sector in any country is biggest repository of knowledge and information and both are central to national development in the context of a knowledge-based global economy. How the public Sector manage and share that knowledge and information at its disposal is therefore very important to the national economy, individuals and firms and well as other organizations. This course will explore the interaction between communication, knowledge and information within the public sector. It further explore how IT systems can be used as a management tool for collecting, storing, disseminating and providing access to public sector knowledge and information. It will also deal with the concept of e-government and draw on international best practice.	

<b>ECONOMICS OF THE PUBLIC SECTOR</b>		<b>CBNL 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	This course will deal with the economic policy issues as they relate to the public sector. It will in particular apply economic analytical methods to a number of key public policy issues such as: Education, Health, Social Protection, Privatization, Income Inequality, Regulation and competition, etc.	

<b>STRATEGIC ISSUES IN SECTORAL MANAGEMENT</b>		<b>CBSL 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment	

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

This course will allow the students in the cohort to select a sector of focus for the year, e.g. Health or Education or Safety Security, etc and this course will then by way of case studies explore and elucidate the particular strategic and management challenges and opportunities of that sector.

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**BUSINESS RESEARCH METHODS**

**CBRM 5980**

**NQF:** 9

**Credits:** 24

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

The successful completion of a Business Project Proposal as evaluated by a School Committee which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows:  
10% from a test taken under Examination conditions; 10% from group/syndicate work; 20% from an individual assignment.

To pass a course, the student must obtain a minimum of 50% in both the examination mark (the Business Project Proposal) and the continuous assessment mark.

**Pre-requisites:**

(CBRM5900)

Academic Writing for Post-Graduate Studies (UAE 5819) and Business Research Methods

**Module Description:**

Introduction to the procedures, techniques, standards, and resources for conducting research in Business Administration; basic statistics for research; formulating a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions and hypothesis, research designs, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis, advanced topics on business modeling, multi co-linearity, and nonparametric analysis.

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## **Master in Business Administration (12MBNR) (Natural Resources Management)**

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### **INTRODUCTION AND OBJECTIVES OF THE PROGRAMME**

The purpose of this qualification is to provide students with a capacity to work independently and competently as managers, entrepreneurs and leaders in a variety of settings that are critical to national and global socio-economic development. This is in line with the strategic objective of the University to "cultivate standards of excellence in teaching, research, and all the prescribed functions of UNAM, through encouraging constructive criticism, constant self-improvement, self-evaluation, and peer assessment".

### **CRITERIA FOR ADMISSION**

1. A candidate must have a good relevant Level 8 Bachelor's degree from the University of Namibia, or any other recognized University.
2. Alternatively a candidate may present a relevant *Post-Graduate Diploma* OR an *Honours degree* from a recognized institution of higher learning.
3. A candidate with a degree which is however not a good relevant Level 8 qualification will be admitted to the School's Post-Graduate Diploma in Business Administration as preparation for the MBA.
4. The level and nature of working experience will be criteria for selection, especially in the face of scarcity of places and in terms of creating a conducive learning environment drawing on real work cases.
5. A prospective student maybe interviewed and assessed by the Business School before recommending his/her application to the relevant UNAM structures.

### **ARTICULATION OPTIONS**

This qualification serves as an entry point to the following related qualifications:

*Doctorate in Business Administration* of the University of Namibia and other recognized Universities.

This qualification provides credits for the following related qualifications:

Masters programmes in Business Administration/Management Sciences of the *University of Namibia* and other recognized Universities.

### **MODE OF DELIVERY**

Full-time on Block-Release basis augmented through e-learning.

### **DURATION OF STUDY**

The minimum duration of this programme is eighteen (18) months and the maximum duration is three (3) years.

### **ASSESSMENT CRITERIA**

The examination mark and the continuous assessment mark constitute 60% and 40% of the final mark respectively.

Candidates are expected to:

1. Obtain a minimum of 50% in both the CA mark and the examination mark.
2. Demonstrate a mastery of theoretically sophisticated subject matter in the field of Business Administration.
3. Evaluate critically the findings and discussions in the Business Administration literature.
4. Research, analyse, and argue from evidence within the field of Business Administration.
5. Apply Business Administration knowledge to new situations.
6. Engage in rigorous intellectual analysis, criticism and problem-solving.

### **MINIMUM REQUIREMENTS FOR RE-ADMISSION INTO THE FACULTY**

In order to be re-admitted into the Faculty a student must obtain 1/3 of the credits of the programme in the preceding year which amount to a total of 80 credits.

### **ADVANCEMENT AND PROGRESSION RULES**

In order to be registered for the last semester in the programme students should have passed 100 credits including Advanced Academic Writing for Post-Graduate Students and Business Research Methods.

### **REQUIREMENTS FOR QUALIFICATION AWARD**

The Masters in Business Administration cannot be obtained in less than eighteen months of full-time study and the degree programme must be completed within three years of registration. Graduation for the MBA degree requires the successful completion of 240 credits at Level 9, including the research-based Business Project which will be worth 84 credits.

## IMPLEMENTATION STRATEGY

The programme will be implemented in January 2012.

## CURRICULUM

Course	Course code	NQF Level	Credits	Compulsory
<b>SEMESTER 1</b>				
Advanced Business Ethics	CBBI 5999	9	12	YES
Comparative Natural Resources Policies & Laws	CBRP 5999	9	12	YES
Natural Resources Economics & Finance	CBRE 5999	9	12	YES
Business Research Methods	CBRM5980	9	24	YES
Comparative Environmental Management Practices	CBEP 5999	9	12	YES
Academic Writing for Post-Graduate Studies	UAE5819	8	16	YES
<b>SEMESTER 2</b>				
Sustainable Agriculture: Markets, Models & Strategies	CBAM 5999	9	12	YES
Sustainable Energy: Markets, Models & Strategies	CBEM 5999	9	12	YES
Sustainable Mining: Markets, Models & Strategies	CBMT 5999	9	12	YES
Sustainable Tourism: Markets, Models & Strategies	CBTM 5999	9	12	YES
Sustainable Water: Markets, Models & Strategies	CBWM 5999	9	12	YES
Sustainable Forestry: Markets, Models & Strategies	CBFT 5999	9	12	YES
Sustainable Fisheries: Markets, Models & Strategies	CBFI 5999	9	12	YES
<b>SEMESTER 3</b>				
Business Project in Natural Resources Management	CBPN 5909	9	84	YES
<b>TOTAL CREDITS</b>			<b>240</b>	

## Syllabi

### ADVANCED BUSINESS ETHICS

**CBBI 5999**

**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course will provide a detailed exposition of the Professional Standards of Practice and Ethical Practices expected of Finance professionals especially as espoused by the CFA Institute. The course will also deal with questions of Business Ethics in a broader framework including but not limited to issues of sustainability, corporate social responsibility and responsible leadership.

### COMPARATIVE NATURAL RESOURCES POLICIES & LAWS

**CBRP 5999**

**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course introduces the student to national and international policies and laws governing the Natural Resources Industry. It compares these policies and laws in terms of their efficacy in achieving their stated objectives and the institutional frameworks within which they are implemented. It also explores the impact of those policies and laws on business strategies of companies within the Natural Resources Industry and the strategic responses of companies themselves.

<b>NATURAL RESOURCES ECONOMICS &amp; FINANCE</b>		<b>CBRE 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	None	
<b>Module Description:</b>	The objective of this course is to provide an introduction and background to those essential concepts that allow an understanding of the issues faced by the natural resources sector from the an economic and financial perspective. Another objective of the course is to provide a detailed consideration of the theory of finance as it applies to the natural resources industries and to consider how the theory is applied in practice. The two key focus areas will be investment decision making with uncertainty and how the investment demands are financed.	

<b>ACADEMIC WRITING FOR POST-GRADUATE STUDIES</b>		<b>UAE 5819</b>
<b>NQF:</b> 8	<b>Credits:</b> 16	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	

**Module Description:**  
This course is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format academic paper in APA style.

<b>BUSINESS PROJECT IN NATURAL RESOURCES MANAGEMENT</b>		<b>CBBN 5909</b>
<b>NQF:</b> 9	<b>Credits:</b> 94	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.	
<b>Pre-requisites:</b>	Academic Writing for Post-Graduate Studies (UAE 5819) and Business Research Methods (CBRM5900)	
<b>Module Description:</b>	The project contributes to the achievement of the aims of the Masters degree namely:- to promote a deeper and critical understanding of selected areas in Natural Resources Management; to develop originality of thought and skills of research, analysis, argumentation and expression; to build upon, develop and integrate the knowledge and skills acquired in the taught courses. The project may be structured as a consultancy report, case-study report or business case providing solutions to real-world problems and challenges in the area of Natural Resources Management.	

<b>COMPARATIVE ENVIRONMENTAL MANAGEMENT PRACTICES</b>		<b>CBEP 5999</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact hours:</b> 4 lecture periods / week for 14 weeks
<b>Module assessment:</b>	A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions 10% from group/syndicate work; 10% from an individual assignment	



To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

The course introduces the student to environmental management practices of participants within the Natural Resources Industry. It contrasts these practices in terms of their compliance to various national and international standards. It also explores environmental practices from a perspective of being an integral component of business strategy for Natural Resources companies.

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**SUSTAINABLE AGRICULTURE: MARKETS, MODELS & STRATEGIES****CBAM 5999**

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**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course introduces the students to the economics of the Agriculture Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Agriculture Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

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**SUSTAINABLE ENERGY: MARKETS, MODELS & STRATEGIES****CBEM 5999**

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**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course introduces the students to the economics of the Energy Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Energy Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

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**SUSTAINABLE MINING: MARKETS, MODELS & STRATEGIES****CBMT 5999**

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**NQF:** 9

**Credits:** 12

**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:**

A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:**

None

**Module Description:**

This course introduces the students to the economics of the Mining Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Mining Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

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**SUSTAINABLE TOURISM: MARKETS, MODELS & STRATEGIES****CBTM 5999**

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**NQF:** 9                      **Credits:** 12                      **Contact hours:** 4 lecture periods / week for 14 weeks  
**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.  
**Pre-requisites:** None

**Module Description:**  
This course introduces the students to the economics of the Tourism Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Tourism Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

**SUSTAINABLE WATER: MARKETS, MODELS & STRATEGIES** **CBWM 5999**

**NQF:** 9                      **Credits:** 12                      **Contact hours:** 4 lecture periods / week for 14 weeks  
**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.  
**Pre-requisites:** None

**Module Description:**  
This course introduces the students to the economics of the Water Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Water Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

**SUSTAINABLE FORESTRY: MARKETS, MODELS & STRATEGIES** **CBFT 5999**

**NQF:** 9                      **Credits:** 12                      **Contact hours:** 4 lecture periods / week for 14 weeks  
**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.  
**Pre-requisites:** None

**Module Description:**  
This course introduces the students to the economics of the Forestry Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the Forestry Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

**SUSTAINABLE FISHERIES: MARKETS, MODELS & STRATEGIES** **CBFI 5999**

**NQF:** 9                      **Credits:** 12                      **Contact hours:** 4 lecture periods / week for 14 weeks  
**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions  
10% from group/syndicate work; 10% from an individual assignment  
To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.  
**Pre-requisites:** None

**Module Description:**  
This course introduces the students to the economics of the Fishing Industry, its structure and the strategic challenges the industry participants are facing. It deals with issues of sustainability, investment choice, location peculiarities as well as technology choice and innovation. It further outlines the competitive forces within the

Fishing Industry and the consequent pricing models. Case Studies will be used extensively in order to bring to the fore real world strategic issues and how they are being dealt with in the industry.

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**BUSINESS RESEARCH METHODS****CBRM 5980**

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**NQF:** 9**Credits:** 24**Contact hours:** 4 lecture periods / week for 14 weeks

**Module assessment:** A three hour examination soon after completion of the block which constitutes 60% of the final course mark. A continuous assessment mark which constitutes 40% of the final course mark and is made up as follows: 20% from a test taken under Examination conditions

10% from group/syndicate work; 10% from an individual assignment

To pass a course, the student must obtain a minimum of 50% in both the examination mark and the continuous assessment mark.

**Pre-requisites:** None

**Module Description:**

Introduction to the procedures, techniques, standards, and resources for conducting research in Business Administration; basic statistics for research; formulating a research topic, research problem; literature review, validity and reliability, and research design, conceptualization of research questions and hypothesis, research designs, sampling; data collection methods and measurement of outcomes; data analysis and interpretation of results hypothesis testing and statistical inference, regression analysis, correlation analysis, time series analysis, advanced topics on business modeling, multi co-linearity, and nonparametric analysis.

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## DEPARTMENT OF POLITICAL AND ADMINISTRATIVE STUDIES

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### MASTER OF ARTS (M.A. POLITICAL STUDIES) [12MPST] MASTER OF PUBLIC ADMINISTRATION (M.ADMIN) [12MPAN] MASTER OF ART IN SAFETY AND SECURITY STUDIES [ 12MASS]

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Master of Arts (M.A. Political Studies) [12MPST]; Master of Public Administration (MPA) [12MPAN]; Master in Security and Strategic Studies (MA – SSS); and Master in Public Policy and Administration (MPPA)

#### INTRODUCTION

The Political and Administrative Studies' (DPAS) postgraduate curricula reflect the contributions of a wide-range of stakeholders. If properly articulated and with robust quality control, these academic programmes will not only enhance the knowledge of those enrolled in them, but the curricula will help individuals to acquire such knowledge and research skills useful in a range of applications in both the public and the private sector. A surge in the delivery of academically robust postgraduate offerings in both Politics and Public Administration, coupled with increased calls for capacity-building to be at the heart of the global security agenda have led to the requirement for and/or new knowledge and skill-sets.

The Department offers four different types of degrees, namely, Master of Arts in Political Studies (M.A. Political Studies), Master of Public Administration (MPA), Master of Public Policy and Administration (MPPA) **which is not covered in this document**, and Master in Security and Strategic Studies (MA SSS). M. A. Political Studies and MPA are offered in two modes.

- (a) **The first is by research** which entails writing a comprehensive thesis on an approved topic. The candidate will be required to register and pass two modules: Research Methodology (CPAR 5979), and a second module related to the candidate's research topic which the department should have approved before the students registered. Additionally, commencement of the programme starts at the beginning of the Second Semester in order to allow the student to register for the Research Methodology module. The module is offered in the Second Semester of the first academic year of the programme.
- (b) **The second is by course work** which requires the candidate to register for a minimum of eight (8) modules of which five are core. **For M.A. Political Science:** Politics of Southern Africa [CPA 5971], The Study of Comparative Politics [CPCP 5971], State and Civil Society [CPSC 5972], Research Methodology [CPAR 5979], and Research Paper [CPRP 5980]. The first three (3) are full modules, and the last two (2) are half modules.  
**For MPA:** Public Management and Administrative Reform [CPAM 5971], Public Policy Analysis [CPPA 5972], and Human Resources Management [CPRM 5971], Research Methodology [CPAR 5972], and Research Paper [CPAP 5980] are core. The first three (3) are full modules, and the last two) are half modules. **For MA – SSS:** The student must register for all of the modules offered.

The student will also write a thesis comprising an abstract of between 300 and 400 words, and a thesis of between 12000 and 15000 words.

#### PERIOD OF REGISTRATION

The **Master's degree by research** is done on a part time basis, and should be completed within three (3) years. An extension of the registration period of up to one academic year beyond the specified three years may be granted by the Faculty acting on the recommendation of the Department. Consent of the supervisor/s is a precondition for such an extension of registration.

The **Master's degree by coursework** can be done either on a full time or on a part time basis. When done on a full time basis the programme should be completed within two (2) years, and within three (3) if it is done on a part time basis. Both modes allow for one (1) year extension of the registration period beyond the specified two and three years respectively if granted by the Faculty on the recommendation of the Department and with the consent of the supervisor/s involved.

#### ASSESSMENT

A candidate registered for a course work programme shall write an examination at the end of each module. To qualify for admission to the examination a candidate must obtain a minimum Continuous Assessment (CA) mark of 40 %. Each module is worth twenty four (24) Credits, and eighty (80) for a thesis.

A candidate registered for a Master's degree by research only will be supervised by a duly appointed and qualified supervisor(s) subject to the Postgraduate Regulations of the University and to the Departmental

guidelines. His/her thesis will be examined by two or more qualified examiners duly appointed and approved by **Examinations Office** – acting on behalf of the Senate.

The Department has the right to **deregister** a student if he/she does not progress satisfactorily in either the course work or in writing the thesis. A student is expected to successfully complete two-thirds of the required number of modules per academic year if he/she wishes to continue to the following academic year. All modules need to be passed before a student proceeds to the thesis component.

### **EVALUATION OF THESIS/DISSERTATION**

Evaluation of theses and dissertations will be done under the Postgraduate Rules and Regulations of the university.

### **EXEMPTIONS**

Exemptions for postgraduate work done at another recognized university will be determined by the Department in due consideration of the following:

- (a) A maximum of four (4) modules will be exempted.
- (b) Applications for exemptions must be directed to the Department and must be accompanied by a valid course framework and academic transcript.
- (c) The decision of the Department shall be final.
- (d) Registration of candidates who did not complete Master's degree programmes by research at other Universities will be considered on individual merit – case by case.
- (e) The Department retains the right not to grant exemption for work completed at another university.

### **Eligibility for Admission and other Requirements**

Admission to these programmes is determined by the Rules and Regulations of the University. In addition,

- (a) Candidates in possession of professional qualifications accredited by the National Qualifications Framework (NQF), deemed to be equivalent to a Bachelor's degree from UNAM, and with relevant work experience in specified fields such as the security sector and foreign affairs, may also be considered for admission, in particular to the Master of Arts in Security and Strategic Studies (MA.SSS).
- (b) Students applying from other institutions of higher learning may be required, over and above the official academic transcript, to submit some examples of their written work to the Department.
- (c) Prospective candidates could be interviewed and assessed by the Department to determine their eligibility for admission.

### **Departmental Policy**

Following are **departmental policy provisions**:

1. Study at Master's level is based on tutorials and seminars, rather than traditional lectures. That means the students have to participate actively in such tutorials/seminars, and that they have to do the necessary reading before each lecture or tutorial session.
2. When students are unavoidably prevented from attending a tutorial/seminar or completing a written assignment as scheduled, they have an obligation to inform the concerned lecturer as soon as possible.
3. Supervisor(s) will be assigned only after their approval by the Examinations Office. Each supervisor will enter into a written contract with the student concerned specifying the rights and obligations of both parties.
4. The Department will appoint a suitably-qualified Course Convener for each of its academic programmes.
5. Additionally, the Department considers academic integrity as fundamental to every facet of the scholarly process and, it is expected of every student and lecturer. It entails firm adherence to academic honesty and to ethical conduct consistent with values based on standards that respect the intellectual property and efforts of both oneself and others.

## CURRICULA

### F.3.1. Master of Arts (M.A. Political Science) [12MPST]

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In Year I Semester I candidates must register for three (3) compulsory modules.

#### Year I Semester 1.

Module	Code	NQA Level	Contact Hours	Credits
The Politics of Southern Africa	CPPA 5971	9	4	24
The Study of Comparative Politics	CPCP 5971	9	4	24
The Politics of Global Change & Governance	CPGC 5971	9	4	24
Academic Writing for Post Graduate Students	<b>UAE5819</b>			
<b>Total Credits</b>				<b>72</b>

In Year 1 Semester 2 candidates must register for two and a half (2.5) full modules.

#### Year 1 - Semester 2

Module	Code	NQA Level	Contact Hours	Credits
Research Methodology	CPAR 5979	9	2	12
State & Civil Society in Africa	CPSC 5972	9	4	24
International Mediation & Conflict Transformation	CPMC 5972	9	4	24
<b>Total Credits</b>				<b>60</b>

In Year 2 Semester 1 candidates need two and a half (2.5) modules and a Research Paper [CPAR 5979].

The electives are:

1. Contemporary World Politics [CPCW 5971].
2. Government and Private Sector Relations [CPGP 5971]
3. Comparative Foreign Policy [CPFP 5971].

#### Year 2 – Semester 1

Module	Code	NQA Level	Contact Hours	Credits
Research Paper	CPRP 5980	9	2	12
African Politics	CPAP 5971	9	4	24
Elective		9	4	24
<b>Total Credits</b>				<b>60</b>

#### In Year 2 Semester 2

All modules need to be passed before proceeding to the thesis component.

#### Year 2 Semester 2.

Module	Code	NQA Level	Contact Hours	Credits
Thesis	CPMP 5992	9	Regular Consultation	80
<b>Total Credits</b>				<b>80</b>

In all, the candidate must have a total of **272 Credits** in order to graduate.

## Syllabi

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### YEAR 1 : SEMESTER 1

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#### THE POLITICS OF SOUTHERN AFRICA

CPPS 5981

NQF: 9

Credits: 24

Contact Hours: 4 hours per week

Module Assessment: Continuous Assessment: 50%: 1 essay and 1 other assessment.

Final Examination: 50%: 1 x 3 hours written examination.

#### Module Description:

This module introduces students to the politics of southern Africa by framing the discourse on the region around a few themes. These are: State formation in southern Africa and its legacy; the role of apartheid and post-apartheid South Africa in the region; the foreign policies of SADC member states; contrasting analytical perspectives on the politics, society, and institutions of SADC. In addition, it seeks to trace the evolution of politics in southern Africa in general, and of political parties in particular: focusing on class formation, diverse principles of governance, leadership, regime types and their legitimacy, and the institutionalization of political power and the formation of community that transcend conventional conceptions of southern Africa.

<b>THE STUDY OF COMPARATIVE POLITICS</b>		<b>CPCP 5971</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 Per Week for 14 weeks (56 hours)
<b>Module assessment:</b>	Continuous assessment: 50%: a minimum of 2 assignments of an applied nature. <b>Final Examination:</b> 50%: 1x3 hours written paper.	
<b>Module Description:</b>		
This module surveys the dominant approaches to the comparative study of global politics. These include: realism, neo-realism, pluralism, liberal internationalism, critical theory, International Political Economy (IPE) and post-structuralism/modernism. Case studies will be extensively mined to examine processes of governance, and state-society relations and their implications in a variety of contexts: southern Africa, the big powers, middle powers and small states.		
<b>THE POLITICS OF GLOBAL CHANGE AND GOVERNANCE</b>		<b>CPGC 5971</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact hours:</b> 4 per week for 14 weeks = 42 hours
<b>Module assessment:</b>	Continuous assessment: 50%: (5 assignments) <b>Examination:</b> 50%: 1 x 3 hours written examination.	
<b>Pre-requisites:</b> normal, as per degree course structure (see Faculty Prospectus)		
<b>Module description:</b>		
This module addresses the global political phenomena. It was designed to investigate the challenges of global governance, focusing on human rights, international migration, international conflict and diplomacy, regional integration and the role of the natural environment in international relations. Selected countries and specific experiences including those in Africa will be used as case studies.		
<b>YEAR 1 : SEMESTER 2</b>		
<b>RESEARCH METHODOLOGY</b>		<b>CPAR 5979</b>
<b>NQF:</b> 9	<b>Credits:</b> 12	<b>Contact Hours:</b> 2 per week for 28 weeks
<b>Module assessment:</b>	Continuous Assessment: 50%: 5 assignments. <b>Final Examination:</b> 50%: 1x3 hours written examination.	
<b>Module Description:</b>		
This module addresses the fundamentals of research on social issues within the context of national development. The research process: problem formulation, literature search, research methods, data collection and analysis, report writing and referencing. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the good of the society. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques so that they can apply the newly acquired skills when writing their research proposals and, dissertations/theses. The student is expected to produce an acceptable thesis proposal.		
<b>STATE AND CIVIL SOCIETY IN AFRICA</b>		<b>CPSC 5972</b>
<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week	
<b>Module assessment:</b>	Continuous Assessment: 50%: a minimum of 2 tests. <b>Final Examination:</b> 50%: 1 x 3 hours written examination.	
<b>Module Description:</b>		
The module focuses on academic discourse on civil society (Marx, Hegel, Gramsci, Bayart) with special emphasis on Africa; a critique of the concept of civil society and its application to Africa; the nature of civil society, the state and society in Africa; democratization and civil society; capita Selecta of civil society agencies and their interaction in selected African states.		
<b>INTERNATIONAL MEDIATION &amp; CONFLICT TRANSFORMATION</b>		<b>CPMC 5972</b>
<b>NQF:</b> 9	<b>Credits:</b> 24	<b>Contact Hours:</b> 4 hours per week
<b>Module assessment:</b>	Continuous Assessment: 50%: 2 x 2 hours tests <b>Final Examination:</b> 50%: 1 x 3 hours written examination.	
<b>Module Description:</b>		
The module discusses the theories and concepts on international mediation and focuses on second-track and third party level of and involvement in the process respectively, mediating conflict in the international system, and how to negotiate 'invisibles' in that process. The module will also identify appropriate case studies that can demonstrate successful and unsuccessful mediation, particularly in sub-Saharan Africa. Issues of stakeholder interests, acceptability of resolutions and agreements, and sustainability of the programme implementation will also be analysed.		

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**YEAR 2 : SEMESTER 1**

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**RESEARCH PAPER****CPRP 5980****NQF:** 9**Credits:** 12**Contact Hours:** Regular Consultations**Module assessment:** Continuous assessment: 50%: a minimum of 2 assignments**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information to be used for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with gathering of data and interpreting it. The final product should provide evidence that the student gained appropriate research skills when taking the Research Methodology Module [CPAR 5970] during the previous Semester, and is able to apply the knowledge.

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**AFRICAN POLITICS****CPAP 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hours per week**Module assessment:** Continuous Assessment: 50%: 1 essay and 1 other assessment.**Final Examination:** 50%: 1x3 hours written paper.**Module Description:**

This module traces the political developments in Africa focusing on three major themes, namely pre-colonial political formations and regimes; colonial governments—their origins, administrative strategies, goals, and the liberation struggles; and the challenges of the post-colonial Africa: the compulsions for democracy and good governance, challenges of economic and political globalization, continental and regional political formations, and the role of 'isms' in the overall evolution from colonial to independence. Selected political theories will be discussed as contributive factors to the phenomena's past, present, and prospective future.

**ELECTIVES**

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**CONTEMPORARY WORLD POLITICS****CPWP 5971****NQF:** 9**Credits:** 24**Contact hours:** 4 hours per week**Module assessment:** Continuous assessment: 50%: a minimum of 2 assessments.**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

This module offers a study of contemporary world Politics from a diversity of theoretical perspectives such as realism, neo-realism, new-institutionalism, critical theory, feminism and post-structuralism; New Regionalism and its links to globalization; Ethics and International Relations; contested discourses on globalization; 'The Washington Consensus'; The G-8 and Africa; the global development/security nexus.

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**GOVERNMENT AND PRIVATE SECTOR RELATIONS****CPGP 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hours per week**Module assessment:** Continuous Assessment: 50%: a minimum of 2 tests.**Final Examination:** 50%: 1 x 3 hours written examination**Module Description:**

This module covers various strategies that governments have used or can use to develop and nurture a vibrant and sustainable private sector by focusing on the dynamics of the synergy between the public and the private sector. Other areas of focus include the technologies used, sub-contracting/marketing strategies, government's legislative obligations, and the impact of the local and international economic forces on both public and private policy formulation.

In terms of improving government and private sector relations, the module will cover local, regional and international markets, regulatory frameworks, promotion and facilitation of an entrepreneurial culture. Various challenges that characterise the phenomena will also be discussed.

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**COMPARATIVE FOREIGN POLICY****CPFP 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hours per week**Module assessment:** Continuous Assessment: 50%: 2 x 2 hours tests**Final Examination:** 50%: 1 x 3 hours written examination**Module Description:**

This module surveys the dominant approaches to the comparative study of foreign policy. These include: realism, neo-realism, pluralism, liberal internationalism, critical theory and post-structuralism/modernism. Case studies will be extensively mined to examine processes of foreign policy making and the implications of such policies in a variety of contexts; southern Africa, the big powers, middle powers and small states.



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**YEAR 2 : SEMESTER 2**

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**THESIS WRITING****CPMP 5972****NQF:** 9**Credits:** 80**Contact Hours:** Regular Consultations with the Supervisor**Module Assessment:** Continuous Assessment: The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.**Final Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.**Module Description:**

Thesis writing entails striving to produce an academic document that is original and authentic in terms of data collection, analysis, and interpretation. The thesis should uphold the international standards in as far as the format, layout, writing style and referencing. It is expected to be a new addition to the body of knowledge on the subject that the student researched on.

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**ACADEMIC WRITING FOR POST GRADUATE STUDENTS****UAE 5819****NQF:** 9**Credits:** 16**Contact hours:** 4 hrs periods p/w & 1 practical session p/ for 14

weeks

**Module assessment:** CA: (1 x 3 hour exam paper)**Pre-requisites:** Must be a postgraduate student.**Module Description:**

This module is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format an academic paper in APA style.

## Master of Public Administration (M.Admin) [12 MPAN]

In Year 1 Semester 1 students must register for three (3) modules. Two modules are compulsory, namely: Economics & Public Finance (CPEP 5971) and Human Resources Management (CPRM 5971)

### Year 1 Semester 1:

Module	Code	NQF Level	Contact Hours	Credits
Human Resources Management	CPRM5971	9	4	24
Economic of Public finance	CPEP5971	9	4	24
Public Management Administration	CPAM5971	9	4	24
Academic Writing for Post Graduate Students	UAE5819			
<b>Total Credits</b>				<b>72</b>

In Year 1 Semester 2 students must register for two and a half (2.5) modules which must include CPPA 5979 and CPRL 5971

### Year 1 Semester 2:

Module	Code	NQF Level	Contact Hours	Credits:
Research Methodology	CPAR5972	9	2	12
Regional and Local Government Management	CPRL5972	9	4	24
Public Policy Process and Analysis	CPPA5972	9	4	24
<b>Total Credits</b>				<b>60</b>

In Year 2 Semester 1 students should register for two and a half (2.5) Electives and a Research Paper [CPRP 5979].

### The electives are:

1. Government and Private Sector Relations [CPGP 5971].
2. Organisation Behaviour and Management [CPOB 5971].
3. Project Development Planning and Management [CPPM 5971]

### Year 2 Semester 1

Module	Code	NQF Level	Contact Hours	Credits
Research Paper	CPRP5980	9	2	12
Elective		9	4	24
Elective		9	4	24
<b>Total Credits</b>				<b>60</b>

### In Year 2 Semester 2

All modules need to be passed before proceeding to the thesis component.

### Year 2 Semester 2:

Module	Code	NQF Level	Contact Hours	Credits
Thesis	CPMT5972	9	Regular Consultation	80
<b>Total Credits</b>				<b>80</b>

In all, the candidate must have a total of **272 Credits** in to graduate.

## Syllabi

### YEAR 1: SEMESTER 1

#### HUMAN RESOURCES MANAGEMENT

CPRM 5971

NQF: 9

Credits: 24

Contact Hours: 4 hours per week

Module assessment: Continuous Assessment: 50%: 2 tests and a 20 pages research assignment.

Final Examination: 50%: 1 x 3 hours written examination.

#### Module Description:

The module was designed to offer professional skills in human resource planning; performance management in the public sector; career development and staff empowerment; and decision - making. It also seeks to inculcate good grounding in best practices in human resources management (HRM) policies in Namibia and elsewhere, analyse the personnel function, and relate the new and old personnel management trends to administrative reform and challenges of industrial relations. Theories and concepts that include managing diversity and change, strategic approach to HRM, equal

employment opportunity, downsizing, contracting out, and organization reform add to the broad scope of the module.

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**ECONOMICS AND PUBLIC FINANCE**

**CPEP 5971**

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week

**Module assessment:** Continuous Assessment: 50%: 2x3 hours tests and a class presentation.

**Final Examination:** 50%: 1x3 hours final examination paper.

**Module Description:**

This module is designed to offer professional skills in economics and public finance in public sector organizations. It further seeks to analyze and articulate issues in economics and development within the context of policies and practices in the Namibian economy. Furthermore, this module analyses the roles of the public and private sector in managing resources, and also outlines the significance of fiscal and monetary policies within the economy. Theories and practices of public finance, international finance, debt, balance of payments and the study of public finance in the Namibian economy add to the body content of this module.

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**PUBLIC MANAGEMENT AND ADMINISTRATIVE REFORM**

**CPAM 5971**

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week

**Module assessment:** Continuous assessment: 50%: a minimum of 2 tests and a research paper.

**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module focuses on the use of public management approaches applied in both public and private sector. Major aspects of the course content include capita Selecta of case studies of administrative reform in Africa, ethical issues in management, models of leadership and decision making, different theories used in the profession and the challenges of public management in general.

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**YEAR 1 : SEMESTER 2**

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**RESEARCH METHODOLOGY**

**CPAR 5970**

**NQF:** 9

**Credits:** 24

**Contact Hours:** 2 per week for 14 weeks

**Module assessment:** Continuous Assessment: 50%: 5 assignments designed to produce an acceptable research proposal.

**Final Examination:** 50%: Examination of the proposal

**Module Description:**

This module addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and produce a proposal acceptable to the Postgraduate Committee. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques used when writing research proposals, dissertations/theses, and professional articles and books after graduating from the University of Namibia. The student is expected to produce an acceptable thesis proposal.

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**REGIONAL AND LOCAL GOVERNMENT MANAGEMENT**

**CPRL 5972**

**Credits:** 24

**Contact Hours:** 4 hours per week

**Module assessment:** Continuous Assessment: 50%: 2 tests and a research paper.

**Final Examination:** 50%: 1 x 3hours written examination.

**Module Description:**

The module was designed to inculcate knowledge and skills to critically analyze the regional and the local state within the evolution of the system of local government in Africa, and in Namibia in particular. It focuses on intra-governmental relations at local level; staffing local government; the challenges of human resources management at local government level; local government finance; developmental planning at local government level; citizen engagement at local and regional levels; the interaction between local and regional governments and the Non-Governmental sector. To that end, appropriate parliamentary Acts and various government policies will be analysed in detail in order to provide the students with a good grounding on the subject.

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**PUBLIC POLICY PROCESS AND ANALYSIS**

**CPPA 5972**

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week

**Module assessment:** Continuous Assessment: 50%: 2 x 3 hours tests.

**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

The module seeks to impart skills and to inculcate knowledge on policy modeling and structuring with particular emphasis on the generic policy process model; agenda setting; policy focusing, analysis, implementation, monitoring and evaluation along with analysis and comparison of different policy

typologies. A critical review of selected Namibian policies will constitute a significant component of the module.

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**YEAR 2 : SEMESTER 1**

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**RESEARCH PAPER****CPRP 6971****NQF:** 9**Credits:** 12**Contact Hours:** Regular Consultations**Module assessment:** Continuous assessment: 50%: a minimum of 2 assignments**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information needed for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with data gathering and its interpretation. The final product should provide evidence that the student gained appropriate research skills from the Research Methodology Module [CPAR 5970] during the previous Semester, and is able to apply that knowledge.

**Electives:**

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**GOVERNMENT AND PRIVATE SECTOR RELATIONS****CPGP 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hours per week**Module assessment:** Continuous Assessment: 50%: a minimum of 2 tests**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

This module covers various strategies that governments have used or can use to develop and nurture a vibrant and sustainable private sector by focusing on the dynamics of the synergy between the public and the private sector. Other areas of focus shall include the technologies used, sub-contracting/marketing strategies, government's legislative obligations, and the impact of the local and international economic forces on both public and private policy formulation.

In terms of improving government and private sector relations, the module will cover local, regional and international markets, regulatory frameworks, entrepreneurial culture, and technological capabilities. Various challenges that characterise these elements will also be discussed.

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**ORGANIZATION BEHAVIOUR & MANAGEMENT****CPOB 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hours per week**Module assessment:** Continuous Assessment: 50%: 2 tests and an assignment for class presentation.**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

The module probes the uniqueness, peculiarities, commonalities, and operational complexities of organizations and organisation behavior. Organisation theories and designs, leadership challenges, and the organisational dynamics of public and private sector institutions that influence organisation behavior constitute a major part of the module. To that end, the module also focuses on bureaucracies that characterise public, private, macro and micro organisational requirements – specific enabling environments; decision making and communication skills; power and influence; career dynamics; as well as the challenges of politics, economics, and technology at an international level.

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**PROJECT DEVELOPMENT, PLANNING AND MANAGEMENT****CPPM 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4 hour per week**Module assessment:** Continuous Assessment: 50%: a minimum of 2 tests.**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

The module focuses on the project cycle: project identification, formulation, funding, appraisal and leadership qualities; Organizational and Administrative feasibility of project implementation, monitoring; and community and citizen engagement in project planning and implementation. It also seeks to identify synergies between project design and national development, and to discuss the challenges that characterize the whole process.

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**YEAR 2 : SEMESTER 2**

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**All modules need to be passed before proceeding to the thesis component.**

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**THESIS WRITING****CPMT 5992**

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**NQF:** 9**Credits:** 80**Contact Hours:** Regular Consultations with the Supervisor**Module assessment:** Continuous Assessment: The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.**Final Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.**Module Description:**

Thesis writing entails striving to produce an academic document that is original and authentic in terms of data collection, analysis, and interpretation. The thesis should uphold the international standards in as far as the format, layout, writing style and referencing. It is expected to be a new addition to the body of knowledge on the subject that the student researched on.

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**ACADEMIC WRITING FOR POST GRADUATE STUDENTS****UAE 5819**

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**NQF:** 9**Credits:** 16**Contact hours:** 4 lecture periods per week and 1 practical session

per

week for 14 weeks

**Module assessment:** CA: (1 x 3 hour exam paper)**Pre-requisites:** Must be a postgraduate student**Module Description:**

This module is a post-graduate course designed to empower students with skills and knowledge to access and critique academic sources and to synthesize information from these sources to assist them in the substantiation and development of their own claims when writing an academic paper in their respective fields of specialization. Additionally, this course will empower students with the capacity to undertake the challenges of academic writing by exposing them to the different rhetorical and stylistic elements typical of academic texts. Finally, students will be introduced to the American Psychological Association (APA) writing style and will be equipped with the necessary skills to format an academic paper in APA style.

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## Master of Arts in Security and Strategic Studies (MA-SSS) [12MASS]

The Master of Arts in Security and Strategic Studies (MA-SSS) is governed by the same rules and regulations that govern all other postgraduate offerings at the University. However, operationally it differs from the M.A. (Political Science and the MPA in that it offers nine (9) full modules, two (2) half modules, and a thesis. It also requires that the applicants must have work experience relevant to the security sector, and may require accreditation of their qualifications by the National Qualifications Authority (NQA). Furthermore, the modules are taught on a block release basis so as to maximize benefit from external experts in different fields/areas of security. The programme was designed to be a SADAC outfit, although it is currently wholly Namibian.

**In Year 1 Semester 1 the students should complete four (4) modules.**

**Year 1 Semester 1:**

Module	Code	NQA Level	Contact Hours	Credits
Communication skills & Academic Writing	UAE 5819	9	4	24
The State & Human Security	CPIH 5971	9	4	24
The Study of Contemporary World Politics	CPWP 5971	9	4	24
Strategic Management	CPSM 5971	9	4	24
<b>Total Credits</b>				<b>96</b>

**In Year 1 Semester 2 the students should register for three and a half (3.5) modules.**

**Year 1 Semester 2:**

Module	Code	NQA Level	Contact Hours	Credits
Research Methodology	CPAR 5970	9	2	12
Democratic Governance of the Security Sector	CPDG 5972	9	4	24
Security Sector Economics	CPSE 5972	9	4	24
Security Sector Management	CPAM 5972	9	4	24
<b>Total Credits</b>				<b>84</b>

**In year 2 Semester 1 the students should register for two and a half (2.5) modules.**

**Year 2 Semester 1:**

Module	Code	NQA Level	Contact Hours	Credits
Research Paper	CPRP 5991	9	2	12
Comparative Foreign Policy	CPFP 5971	9	4	24
Public policy Process & Analysis	CPPP 5971	9	4	24
<b>Total Credits</b>				<b>60</b>

**In Year 2 Semester 2**

**All modules need to be passed before proceeding to the thesis component.**

Module	Code	NQA Level	Contact Hours	Credits
Thesis	CPH 5992	9	Regular Consultation	80
<b>Total Credits</b>				<b>80</b>

**In all, the student needs 320 Credits in order to graduate.**

## Syllabi

### YEAR 1 : SEMESTER 1

#### COMMUNICATION SKILLS & ACADEMIC WRITING

UAE 5971

**NQF:** 9

**Credits:** 24

**Contact Hours:** 4 hours per week

**Module assessment:** Continuous assessment: 50%: 2 x 2 hours tests

**Final Examination:** 50%: 1 x 3 hours written examination.

**Module Description:**

This module is geared towards empowering Post Graduate students with skills and knowledge to access and critique academic sources. The students would also be empowered with skills to glean necessary information from these sources and mesh them with their perspectives in order to formulate required academic texts. Additionally the students will be empowered with capacities to tackle challenges of academic writing by engaging them in different written genres and rhetoric as well as academic written styles.

**THE STATE AND HUMAN SECURITY****CPIH 5971****NQF:** 9**Credits:** 24**Contact Hours:** 16 per Week for 3 weeks (56 contact hours)**Module assessment:** Continuous assessment: 50%: 2 evaluations (essays or class test)**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

The module explores the genesis and development of human security as a social construct; the nexus between state and human security; an exploration of the policy templates for politics and security that it implies; human security fractures culled from southern Africa and elsewhere; theories of conflict at the micro-, meso- and macro levels of society; models for managing and resolving (transcending) conflict at different levels of manifestation; peace-making, peacekeeping and peace-building within a human security approach.

**THE STUDY OF CONTEMPORARY WORLD POLITICS****CPWP 5971****NQF:** 9**Credits:** 24**Contact hours:** 4 per weeks (56 hours)**Module assessment:** Continuous assessment: 50%: 3 assessments – a research papers and 2, class tests.**Final examination:** 50%: 1 x 3 hours written examination – externally moderated.**Module Description:**

The module introduces competing theories and practices of contemporary world politics, covering themes and debates such as the end of bipolarity and its aftermath; multi-polarity; globalization; conflict and security in the international system; regional and global security cooperation; regional integration; evolving security communities, and the governance of global and regional security.

**STRATEGIC MANAGEMENT****CPSM 5971****NQF:** 9**Credits:** 24**Contact hours:** 16 hours/week for 3 weeks**Module assessment:** Continuous assessment: 50%: 2 tests and an oral presentation - syndicate work.**Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

This module is designed to inculcate in students the best approaches to achieve a competitive advantage and assurance of a long term success in managing security institutions. Topics covered by this module include strategic management overview, strategic planning approaches fundamental to national security policy formulation, military and defence planning, strategy formulation, alternative approaches to strategy formulation albeit control issues, environmental scanning and scenario planning, strategy implementation and evaluation, and strategy alignment with the structure, control and reward system.

**YEAR 1 : SEMESTER 2****RESEARCH METHODOLOGY****CPAR 5970****NQF:** 9**Credits:** 24**Contact Hours:** 2 per Week for 28 weeks**Module assessment:** Continuous Assessment: 50% (5 assignments)**Final Examination:** 50% (1x3 hours written paper)**Module Description:**

This course addresses the fundamentals of research on social issues within the context of national development. It seeks to inculcate appropriate skills and knowledge thereby empowering the students to design and undertake research using expertise gained for the good of the society. Students will be exposed to both quantitative and qualitative research methods and designs, the rigors of data collection and analysis, and the use of APA referencing techniques so that they can effectively apply the newly acquired skills when writing research proposals, dissertations/theses, and professional articles and books after graduating from the University of Namibia.

**DEMOCRATIC GOVERNANCE OF THE SECURITY SECTOR****CPDG 5972****NQF:** 9**Credits:** 24**Contact hours:** 16 hrs per week for three weeks**Module assessment:** Continuous assessment: 50%: 2 assessments-either essays, class tests, oral presentations, or syndicate work.**Final Examination:** 50%: 1 x 3 hours written examination

**Module Description:**

This module focuses on understanding the concepts of human security within the international and African contexts. The architecture and locus of the security sector, its relationships to the justice sector and other relevant sectors; an overview of the components of the security sector (with reference to particular case studies) and their roles and functions. It also looks at the regional security challenges: the African Peace and Security Council and its supportive structures, the evolving security architecture of SADC (the Organ on Politics, Defence and Security Co-operation), the global security environment in the post-Cold War world, and the 'War on Terror' and its implications for the security sector. Other elements include the concept of democratic governance and its implications, the roles of the executive, the legislature, ministries, government departments, public policy and financial accountability, and post-conflict peace-building and reconstructions. The key challenges in the security sector: justice, intelligence and defence will be discussed in detail.

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**SECURITY SECTOR ECONOMICS****CPSE 5972****NQF:** 9**Credits:** 24**Contact hours:** 16 hrs per week for three weeks**Module assessment:** Continuous assessment: 50%: 3 assessments- could be short academic research papers, class tests, or oral presentations.**Final examination:** 50%: 1 x 3 hours written examination**Module Description:**

The module seeks to analyse and contextualize key aspects of various methodological, quantitative economic approaches, knowledge management and policy and decision management strategies in important areas of fiscal management, procurement, information management, policy monitoring and evaluation, budgeting, strategic decision-making and implementation. It also covers public finance, and the national, regional and international context of procurement models. Finally, it discusses models of budgeting: outcome based budgeting, budgeting by objectives, medium-term expenditure frameworks (MTFs), normative budgeting, military spending versus social spending, interfaces between the international political economy (IPE) and the national economy.

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**SECURITY SECTOR MANAGEMENT****CPAM 5972****NQF:** 9**Credits:** 24**Contact Hours:** 16 hours per week for 3 weeks**Module assessment:** Continuous assessment: 50%: a minimum of 2 x 2 hours tests or other forms of evaluation.**Final examination:** 50%: 1 x 3 hours written examination.**Module description:**

The module is designed to enhance foundational and operational information and communication management skills for managers in the security sector. The module includes areas such as communication and decision-making, develops information gathering and processing skills, and highlights the role of information technology in the context of public management. These require good grounding in theories on security and management.

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**YEAR 2 ; SEMESTER 1**

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**RESEARCH PAPER****CPRP 5980****NQF:** 9**Credits:** 12**Contact Hours:** Regular Consultations**Module assessment:** Continuous assessment: 50%: 2 Assignments**Final Examination:** 50%: 1 x 3 hours written examination.**Module Description:**

As a module, the Research Paper entails gathering appropriate and adequate information to be used for writing a research paper on a specific topic. The work should clearly indicate mastery of data collection techniques and demonstrate conversance with strategies to overcome or circumvent various challenges associated with gathering of data and interpreting it. The final product should provide evidence that the student gained appropriate research skills that the Research Methodology [CPAR 5970] module offered, and is able to apply the knowledge.

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**COMPARATIVE FOREIGN POLICY****CPFP 5971****NQF:** 9**Credits:** 24**Contact Hours:** 4**Module assessment:** Continuous Assessment: 50%: 2 x 2 hours tests**Final Examination:** 50%: 1 x 3 hours written examination**Module Description:**



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**PUBLIC POLICY PROCESS & ANALYSIS****CPPP 5972****NQF:** 9**Credits:** 24**Contact hours:** 16 hrs per week for three weeks**Module assessment:** Continuous Assessment: 50%: 2x3 hours tests plus a 20 pages research paper**Final Examination:** 50%: 1 x 3 hours written examination**Module Descriptions:**

The module seeks to inculcate skills, and to empower students with knowledge and understanding of the requirements and dynamics of agenda setting, policy design, implementation, evaluation, and most importantly, analysis. Other areas of focus include institutionalization of public policy analysis in view of the international political and economic pressure on national obligation to provide comprehensive security to its citizens. It will also look at options for policy output for conflict prevention and conditionalities for policy success, making human security and an understanding of the security environment the focal point.

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**YEAR 2 : SEMESTER 2**

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**THESIS WRITING****CPTH 6292****NQF:** 9**Credits:** 80**Contact Hours:** Regular Consultations with the Supervisor**Module assessment:** The candidate must ensure that he/she writes the thesis following UNAM's rules and regulations that govern thesis writing, and that the supervisor(s) must be satisfied with the work.**Examination:** The final copy of the thesis must be examined by not less than two professional academics who should be satisfied that the thesis meets UNAM's standards as prescribed by the Institution's rules and regulations before the candidate can be considered as having satisfactorily met all the requirements of the programme, thereafter awarding him/her with a degree.

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## Thesis/Research PHD and MA degrees

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

<b>MASTERS THESIS ONLY</b>	<b>12MARP</b>	
<b>MINI THESIS (M.ADMIN)</b>	<b>12MARP</b>	<b>MMP5100</b>
<b>MINI THESIS (M. POL)</b>	<b>12MARP</b>	<b>MMP5100</b>
<b>PHD DISSERTATION</b>	<b>12DORP</b>	<b>MDP6100</b>

- (1) Candidates who successfully complete the coursework phase, or those who are registered for postgraduate study by thesis research alone, shall undertake research in an approved topic, and in the end write a thesis (MA.) or Dissertation (PHD). A candidate must submit a research proposal by the end of February during the year he/she is required to write the thesis/dissertation. Masters level candidates **“by research”** may be required to register and pass up to two course related to their thesis at the discretion of the Faculty Executive and are required to register and pass **ADVANCED RESEARCH METHODOLOGY (PAR6179)**. Doctoral candidates by research are expected to hold a valid MA degree from an acceptable university with a 70% average. Some exceptions might be made in concurrence of the Faculty Executive, but only in exceptional circumstances and some relevant coursework may be required. PHD candidates are also required to register and pass **ADVANCED RESEARCH METHODOLOGY (PAR6179)**.
- (2) The candidates shall be assigned supervisors to guide them in their research programmes, and shall write their thesis/dissertation in accordance with the guidelines provided by the Postgraduate Studies Committee as approved by Senate.
- (3) As a standard practice, every thesis/dissertation shall be accompanied by a declaration stating that it has not been submitted for a similar degree in any other university.
- (4) The thesis/dissertation must contain an abstract of not more than 300/400 words, respectively, indicating the general findings of the research, and the major conclusions reached. It must also be satisfactory as regards format and literacy presentation.
- (5) Every Master’s thesis/ PHD Dissertation submitted shall be examined by at least two specialists approved by Senate on recommendation by the Postgraduate Studies Committees. At least one of these specialists must be external to UNAM. The supervisors could be one of the examiners.
- (6) The examiners shall be required to submit a detailed assessment of the thesis/ dissertation, and also write a definite recommendation on whether the degree should be awarded to the candidate unconditionally, or whether the degree should be awarded subject to specified corrections/revisions, or whether the thesis/dissertation should be referred back to the candidate for re-writing and re-submission, or whether the thesis/ dissertation should be rejected outright.
- (7) In instances where the examiners of the thesis/dissertation disagree in their recommendations, the Postgraduate Studies Committee shall study the case and recommend to Senate the appointment of an additional independent examiner to serve as referee on the thesis/dissertation.
- (8) Postgraduate candidates, who disagree with the results of the examination as approved by Senate, may present an appeal, giving reasons and evidence to support the appeal. Senate will then have the thesis/dissertation examined by an Appeals Committee.
- (9) Candidates who are registered by thesis/dissertation alone will normally appear for VIVA VOCE examinations. This will be conducted in accordance with the procedures approved by Senate on recommendation by the Postgraduate Studies Committee.

### Ph.D. Public Administration

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The degree of Doctor of Philosophy (PhD) in approved disciplines will be offered in compliance with the general regulations and guidelines for postgraduate studies at the University. Refer to **Regulations for Postgraduate Courses of Study** in the **General Information and Regulations Prospectus**.

### Ph.D. Political Studies

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The degree of Doctor of Philosophy (PhD) in approved disciplines will be offered in compliance with the general regulations and guidelines for postgraduate studies at the University. Refer to **Regulations for Postgraduate Courses of Study** in the **General Information and Regulations Prospectus**.