

Change the World

**NELSON MANDELA**  
UNIVERSITY

*"A solid foundation is required to have a strong superstructure. The Higher Certificate in Accountancy provided a foundation and stepping stone to my Diploma in Accountancy."*  
**Natasha December (Higher Certificate and Diploma in Accountancy Student)**

**ENQUIRIES:**

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Search for "Nelson Mandela University School of Accounting" and "Nelson Mandela University Accounting School for Learners" on Facebook and YouTube.



[mandela.ac.za](http://mandela.ac.za)

**Higher Certificate in  
Accountancy**

## WHAT DOES THE PROGRAMME AIM TO ACHIEVE?

- To train qualified bookkeepers for the private and public sectors.
- To equip the students with the essential knowledge and specific skills in order to be competent in performing basic bookkeeping, tax and accounting services both manually and in the computerised environments.
- To give students, for whom it would otherwise not be possible the opportunity to study further at tertiary level.

## WHAT IS ACCOUNTING?

Accounting can be defined as the orderly and systematic identification and recording of the monetary values of economic transactions of a business. It also provides financial information in the form of financial statements. The information in the financial statements is used as a basis for decision making.

## WHAT MAKES THE HIGHER CERTIFICATE IN ACCOUNTANCY UNIQUE?

- This qualification will give access to learners who would not have direct access to diploma entry the opportunity to study further in the field of accountancy.
- After successful completion of the Higher Certificate in Accountancy, students can leave the university to pursue careers as bookkeepers; while those with an average mark of 60% and higher in the Higher Certificate may apply for entry to the Diploma in Accountancy.
- Classes are small, with individual attention.

## CAREER OPPORTUNITIES

Bookkeepers  
Accounting clerks

## WHAT ARE THE QUALITIES OF AN ACCOUNTANT/BOOKKEEPER?

Prospective Accountants/Bookkeepers need to have an interest in business/financial affairs and also have the ability to analyse a problem logically. Furthermore, they must have the ability to adapt to changing circumstances and be able to work under pressure and to meet tight deadlines.

## MINIMUM ADMISSION REQUIREMENTS - NSC

- Minimum NSC statutory requirements for higher certificate entry must be met.
- An applicant with NSC Grade 12 **Mathematics or Technical Mathematics** requires a minimum Applicant Score of **290**.
- An applicant with NSC Grade 12 **Mathematical Literacy** requires a minimum Applicant Score of **305**.
- NSC achievement rating of at least 35% for Mathematics or Technical Mathematics or 60% for Mathematical Literacy.

## HOW TO CALCULATE YOUR APPLICANT SCORE (AS)

- Your Applicant Score (AS) will be different if you took Mathematics, Mathematical Literacy or Technical Mathematics at school.
- Your Applicant Score (AS) is calculated using **six** subjects. Please note that Life Orientation (LO) is excluded.
- Write down your Grade 12 subjects and the most recent percentage (%) obtained in each subject (**NO** Gr 12 March results).
- You **MUST** include the results for the following **three compulsory subjects**: **1)** Home language; **2)** 1<sup>st</sup> Add. Language; and **3)** Maths; **or** Maths Lit; **or** Technical Maths.
- For applicants with seven Grade 12 NSC subjects, the AS is calculated by adding the percentages for the six 20-credit subjects (**Note** that the Life Orientation percentage is not included as it is a 10-credit subject). This gives a score out of 600.
- For those applicants **taking eight or more subjects** their AS is calculated as follows: add the percentages obtained for your three compulsory subjects (the two languages and Mathematics, Technical Mathematics or Mathematical Literacy), plus the percentage(s) for any subject(s) required by the programme, together with the percentage(s) for the next best / highest subject(s), to a maximum of six subjects.
- In addition, for those applicants from quintile 1 to 3 schools who attain 50% or higher for Life Orientation (LO), 7 points are added to their score out of 600 to arrive at their final AS.
- Compare your AS & subject requirements to the minimum needed for the qualification you want to apply for.
- If your Applicant Score (AS) & subject requirements are below the minimum required, you will need to consider another qualification for which you do qualify.

## PROGRAMME STRUCTURE

### ONE YEAR PROGRAMME - FULL-TIME

#### Essentials of Accounting 1

- Basic Bookkeeping
- Financial Statements

#### Fundamentals of Management Accounting 1

- Cost Classification
- Cost Determination

#### Communication 1

- Business Communication
- Business Writing

#### Computerised Accounting Applications 1

- Accounting
- Payroll

#### Business Information Systems 1

- Introductory Computing Concepts
- Financial Computing Concepts

## STUDY PROGRESSION PATH FOR HIGHER CERTIFICATE IN ACCOUNTANCY STUDENTS

### Higher Certificate in Accountancy

Full-time – 1 year

Upon completion of the above programme, students with an average mark of greater than 60% can elect to register for:

### Diploma in Accountancy

Full-time – 3 years

Part-time – 5 years

Thereafter, you can consider registering for:

### Advanced Diploma in Accountancy

(with specialisation in either Professional Accounting or Internal Auditing)

Full-time – 1 year

Part-time – 2 years

### SOUTH CAMPUS

This programme is offered at the Nelson Mandela University's South Campus, Summerstrand.

For more information on these programmes, refer to the School of Accounting website at <http://accounting.mandela.ac.za/Home>