



Tutorial Letter 101/3/2024

Financial Accounting Concepts, Principles and Procedures

FAC1502

Semester 1 and 2

Department of Financial Accounting

IMPORTANT INFORMATION

Please register on myUnisa, activate your myLife e-mail account and make sure that you have regular access to the module website on Moodle, FAC1502-2024-S1/S2, as well as your group website.

Note: This is a fully online module. It is, therefore, only available on myModules.



BARCODE

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1. INTRODUCTION

Dear FAC1502 Student

Unisa is a comprehensive open distance e-learning (CODEL) higher education institution. The comprehensiveness of our curricula encapsulates a range of offerings, from strictly vocational to strictly academic certificates, diplomas and degrees. Unisa's "openness" and its distance eLearning character result in many students registering at Unisa who may not have had an opportunity to enrol in higher education. Our CODEL character implies that our programmes are carefully planned and structured to ensure success for students ranging from the under-prepared but with potential to the sufficiently prepared.

Teaching and learning in a CODEL context involves multiple modes of delivery ranging from blended learning to fully online. As a default position, all post graduate programmes are offered fully online with no printed study materials, while undergraduate programmes are offered in a blended mode of delivery where printed study materials are augmented with online teaching and learning via the learner management system – myUnisa. In some instances, undergraduate programmes are offered fully online as well.

Furthermore, our programmes are aligned with the vision, mission and values of the University. Unisa's commitment to serve humanity and shape futures combined with a clear appreciation of our location on the African continent, Unisa's graduates have distinctive graduate qualities which include:

- independent, resilient, responsible and caring citizens who are able to fulfil and serve in multiple roles in their immediate and future local, national and global communities
- having a critical understanding of their location on the African continent with its histories, challenges and potential in relation to globally diverse contexts
- the ability to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with its ever- increasing information and data flows and competing worldviews
- how to apply their discipline-specific knowledges competently, ethically and creatively to solve real-life problems
- an awareness of their own learning and developmental needs and future potential

FAC1502 module is offered fully online module on myUnisa as our virtual campus. FAC1502 is also a continuous assessment module and will have Four mandatory assessments that will be opened for at least one week. myUnisa as our virtual campus is an online system that is used to administer, document, and deliver educational material to you and support engagement with you. Look out for information from your lecturer as well as other Unisa platforms to determine how to access the virtual myUnisa module site. Information on the tools that will be available to engage with the lecturer and fellow students to support your learning will also be communicated via various platforms.

You are encouraged to log into the module site on myUnisa regularly (that is, at least twice per week). Because this is a fully online module, you will need to use myUnisa to study and complete the learning activities for this module. Visit the website for FAC1502 on myUnisa frequently. The website for your module is FAC1502-24-S1 if you are registered for the first semester of 2024 or FAC1502-24-S2 if you are registered for the second semester of 2024.

There is NO examination for FAC1502 as this module is a continuous assessment module and students are only assessed through mandatory assessments which are conducted fully online.

We wish you every success with your studies!

2 MODULE OVERVIEW

2.1 Purpose

Students who have completed this module successfully will be able to

- equip students with the fundamental concepts, standards and principles of financial accounting;
- provide an informed understanding of the collection, processing and recording of relevant financial accounting data of an entity, the preparation of the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of financial position of an entity;
- provide an informed understanding of the accounting treatment and disclosure of non- current assets and current assets;
- provide an informed understanding of the accounting treatment and disclosure of non-current liabilities and current liabilities,
- provide an informed understanding of the accounting treatment and disclosure of the preparation of the financial statements of sole enterprises, non-profit organisations; and
- provide an informed understanding of the recording of transactions from incomplete records.

2.2 Outcomes

For this module, you will have to master several outcomes:

- **Specific outcome 1:**
Explain what is meant by the nature of financial accounting theory, principles, accounting policy, practice and procedures.
- **Specific outcome 2:**
Describe what the primary purpose of accounting is, to explain what the double entry system is, to calculate the financial position of an entity and to know the elements of the basic accounting equation.
- **Specific outcome 3:**
Apply the concepts of **income** and **expenditure**, to determine the gross profit and total comprehensive income (or loss) and to know the effect thereof on equity.
- **Specific outcome 4:**
Analyse and record transactions in the accounting records of an entity and to prepare a statement of financial position using the basic accounting equation.

- **Specific outcome 5:**
Prepare all the journals (books of first entry), do postings to ledger accounts and prepare a trial balance.
- **Specific outcome 6:**
Adjust the accounting records of an entity at year-end.
- **Specific outcome 7:**
Complete the closing-off procedure, determine the profit or loss of an entity and prepare more advanced financial statements.
- **Specific outcome 8:**
Know how to treat transactions related to cash and cash equivalents.
- **Specific outcome 9:**
Know how to treat all aspects of trade receivables in the accounting records of an entity.
- **Specific outcome 10:**
Understand the importance of inventory and know how entries related to inventory should be recorded in the accounting records of an entity.
- **Specific outcome 11:**
Record transactions related to property, plant and equipment.
- **Specific outcome 12:**
Record transactions related to other non-current assets such as investments.
- **Specific outcome 13:**
Know how to treat current liabilities in the accounting records of an entity.
- **Specific outcome 14:**
Describe non-current liabilities, record the necessary entries in the accounting records and disclose them in the statement of financial position.
- **Specific outcome 15:**
Record all transactions related to a sole proprietor and prepare the financial statements.
- **Specific outcome 16:**
Record all transactions and prepare the financial statements related to organisations and societies not for gain.
- **Specific outcome 17:**
Convert to a double-entry system from incomplete records.

3 CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter, in terms of which the university has placed curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes student- centred scholarship, the pedagogical renewal of teaching and assessment practices, the scholarship of teaching and learning, and the infusion of African epistemologies and philosophies. All of these will be phased in at both programme and module levels, and as a result of this you will notice a marked change in the teaching and learning strategy implemented by Unisa, together with the way in which the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa in a responsive way within the framework of transformation.

4 LECTURER(S) AND CONTACT DETAILS

4.1 Lecturer(s)

The FAC1502 Lecturers are and can be contacted as follows:

Mr. MS MOKGOKONE	012 429 3863
Ms. DC MSIZA	012 429 2307
Ms. L GOVENDER	012 429 3931

Module e-mail : FAC1502@unisa.ac.za

Whenever you contact a lecturer via email, please include your student number in the subject line to enable the lecturer to help you more effectively. To assist Unisa to safeguard your personal information, please ensure that you use your myLife e-mail account when communicating with the university.

4.2 College

You can contact the College of Accounting Sciences (CAS) for financial accounting related queries, other than FAC1502 course related queries as follows:

Telephone number :	012 429 2982/4768
E-mail address :	CASenquiries@unisa.ac.za

Student Support Section (e-tutoring)

Mr J Sithole
Telephone number : 012 429 8446
Email address : Sithojv@unisa.ac.za

4.3 University

Contact addresses of the various administrative departments appear on the Unisa website: <http://www.unisa.ac.za/sites/corporate/default/Contact-us/Student-enquiries>.

Please include the student number in all correspondence

5 RESOURCES

5.1 Prescribed book(s)

There are **NO** prescribed books for FAC1502.

5.2 Recommended book(s)

There are **NO** recommended books for FAC1502.

5.3 Electronic reserves (e-reserves)

There are **NO** e-reserves for FAC1502.

5.4 Library services and resources

The Unisa Library offers a range of information services and resources. The library has created numerous library guides, available at <http://libguides.unisa.ac.za>

Recommended guides :

- For brief information on the library, go to <https://www.unisa.ac.za/library/libatglance>
- For more detailed library information, go to <http://www.unisa.ac.za/sites/corporate/default/Library>
- Frequently Asked Questions, visit
- <https://www.unisa.ac.za/sites/corporate/default/Library/Frequently-Asked-Questions>
- For research support and services such as the Personal Librarian service and the Information Search Librarian's Literature Search Request (on your research topic) service, visit <http://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support>.
- For library training for undergraduate students, visit
- <https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Training>
- Lending Services
- <https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Lending-services>
- Services for Postgraduate students
- - <https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-Postgraduates>
- Support and Services for students with disabilities
- - <https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-students-with-special-needs>
- Library Technology Support - <https://libguides.unisa.ac.za/techsupport>
- Finding and using library resources and tools - http://libguides.unisa.ac.za/Research_skills
- A–Z list of library databases – <https://libguides.unisa.ac.za/az.php>

Important contact information:

- Technical problems encountered in accessing library online services: [Lib- help@unisa.ac.za](mailto:Lib-help@unisa.ac.za)
- General library-related queries: Library-enquiries@unisa.ac.za
- Queries related to library fines and payments: Library-fines@unisa.ac.za
- Interlibrary loan service for postgraduate students: libr-ill@unisa.ac.za
- Literature Search Service: Lib-search@unisa.ac.za
- Social media channels: Facebook: UnisaLibrary and Twitter: @UnisaLibrary

6 STUDENT SUPPORT SERVICES

The *Study @ Unisa* brochure is available on myUnisa: www.unisa.ac.za/brochures/studies

This brochure contains important information and guidelines for successful studies through Unisa.

If you need assistance with regard to the myModules system, you are welcome to use the following contact details:

- Toll-free landline: 0800 00 1870 (Select option 07 for myModules)
- E-mail: mymodules22@unisa.ac.za or myUnisaHelp@unisa.ac.za

You can access and view short videos on topics such as how to view your calendar, how to access module content, how to view announcements for modules, how to submit assessment and how to participate in forum activities via the following link:

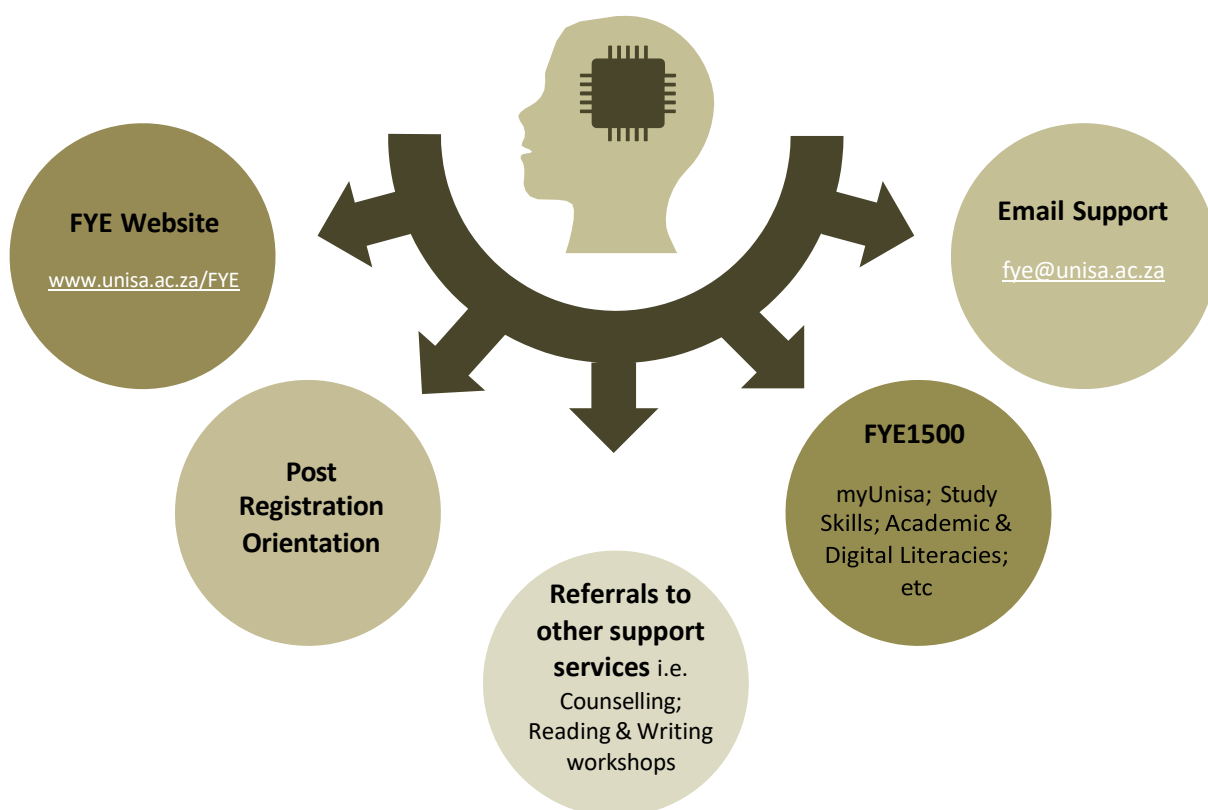
<https://dtls-qa.unisa.ac.za/course/view.php?id=32130>

Registered Unisa students get a free myLife e-mail account. Important information, notices and updates are sent exclusively to this account. Please note that it can take up to 24 hours for your account to be activated after you have claimed it. Please do this immediately after registering at Unisa, by following this link: myLifeHelp@unisa.ac.za

Your myLife account is the **only** e-mail account recognised by Unisa for official correspondence with the university, and will remain the official primary e-mail address on record at Unisa. You remain responsible for the management of this e-mail account.

6.1 First-Year Experience Programme

Many students find the transition from school education to tertiary education stressful. This is also true in the case of students enrolling at Unisa for the first time. Unisa is a dedicated open distance and e- learning institution, and it is very different from face-to-face/contact institutions. It is a mega university, and all our programmes are offered through either blended learning or fully online learning. It is for this reason that we thought it necessary to offer first-time students additional/extended support to help them seamlessly navigate the Unisa teaching and learning journey with little difficulty and few barriers. We therefore offer a specialised student support programme to students enrolling at Unisa for the first time – this is Unisa's First-Year Experience (FYE) Programme, designed to provide you with prompt and helpful information about services that the institution offers and how you can access information. The following FYE services are currently offered:



To ensure that you do not miss out on important academic and support communication from the SRU, please check your myLife inbox regularly.

7. STUDY PLAN

There are **FOUR** mandatory assessments spread evenly throughout a semester. Each of these assessments contribute a certain percentage towards your final mark (see section 9.5): The learning units you need to study to be able to do the assessments are as follows:

ASSESSMENT	STUDY UNITS
01	You need to study learning units 1 – 5 before you can attempt Assessment 01 . Learning units are available online and consists of a compulsory reading unit, videos, extra revision exercises, e-tutor questions and practice activities.
	Do assessment 01 online on your FAC1502 main module site, FAC1502-24-S1 or FAC1502-24-S2 (depending on which semester you are registered in).

02	You need to study these new learning units 6 – 10 and in addition, revisit learning unit 1 – 5 (which were assessed under assessment 1) before you can attempt Assessment 02. Learning units are available online and consists of a compulsory reading unit, videos, extra revision exercises, etutor questions and practice activities.
	Do Assessment 02 online on your FAC1502 main module site, FAC1502-24-S1 or FAC1502-24-S2 (depending on which semester you are registered in).
03	You need to study these new learning units 11 – 16 and in addition, revisit learning 1 – 10 (which were assessed under assessment 1 & 2), before you can attempt Assessment 03. Learning units are available online and consists of a compulsory reading unit, videos, extra revision exercises, etutor questions and practice activities.
	Do Assessment 03 online on your FAC1502 main module site, FAC1502-24-S1 or FAC1502-24-S2 (depending on which semester you are registered in).
04	You need to study all learning units from 1 – 17 before you can attempt Assessment 04.
	Do Assessment 04 online on your FAC1502 main module site, FAC1502-24-S1 or FAC1502-24-S2 (depending on which semester you are registered in).

8. HOW TO STUDY ONLINE

8.1 What does it mean to study fully online?

8.1.1 Study material for FAC1502

To study fully online means, you need to get all your study material online. You will receive only this tutorial letter through the post. If you want your study units (compulsory reading) you need to download and print it yourself. Click on the additional resources shell on your FAC1502 main module site. In the additional resources shell you will find all the study units, revision exercises, e-tutor questions, and solutions. Scroll to the bottom and you will see a tab called download, by clicking on this you will be able to download all your study material. Once downloaded, a folder called additional resources will be appear under your downloads folder on your device.

8.1.2 Communication with lecturers

All communication with lecturers must be done via the mailbox for FAC1502 or by telephone. Lecturers are sometimes attending workshops online and cannot answer your phone calls. It is therefore easier to make use of the mailbox. Then you have proof of communication, and should something happen, and you do not receive any feedback. All emails are answered on a daily basis except on weekends in which case it will be on Monday.

Please take note that from 03 August 2020, in line with the requirements of the Protection of Personal Information Act 4 of 2013, only student queries sent from a myLife email address will be addressed.

8.1.3 Communication from lecturers

Lecturers will post frequently messages on the welcome page as well as announcements to communicate important information to students. Please make sure you visit the FAC1502 main module site often and make sure that your mylife e-mail address is activated.

9. ASSESSMENT

9.1 Assessment criteria

Specific outcome	Assessment criteria
Learning outcome 1	• Ability to indicate the importance of financial information as a basis for decision making, • Explain what is meant by accountability, Discuss the factors affecting the development of accounting: • Discuss the nature of accounting, • Explain the difference between financial and management accounting, • Explain the accounting principles, • Explain accounting policy, • Explain disclosure of accounting policy, • Explain International Financial Reporting Standards (IFRS), • Explain accounting standards and statements on accounting, • Explain accounting methods and procedures.
Learning outcome 2	• Describe the primary purpose of financial accounting. • Describe an entity. • Describe the financial position of the entity. • Describe the double-entry system. • Calculate the elements of the basic accounting equation.
Learning outcome 3	• Describe income. • Describe expenditure. • Determine the net profit (net income). • Determine the effect of profit or loss on equity.

Learning outcome 4	• Demonstrate the effect of transactions on the basic accounting equation. • Name the accounts which are influenced by the various transactions. • Prepare a simple statement of financial position from the basic accounting equation.
Learning outcome 5	• Write up the following books, taking value added tax into account: ○ cash receipts journal, ○ cash payments journal, ○ purchases journal, ○ purchases returns journal, ○ sales journal, ○ sales returns journal, ○ general journal, • Post to the following ledgers: ○ general ledger, ○ trade receivables ledger, ○ trade payables ledger, • Prepare a trial balance.
Learning outcome 6	• Name the accounts and items which have to be adjusted • Distinguish between adjustments in respect of the following: ○ short-term adjustments such as prepaid and accrued expenses, ○ inventory, ○ provision for accrued expenses, ○ income received in advance, ○ accrued income and credit losses, ○ long-term adjustments such as depreciation. • Calculate the amounts in question. • Record the necessary entries in the accounting records. • Distinguish between a pre-adjustment and a post-adjustment trial balance. • Demonstrate their effect in the statement of profit or loss and other comprehensive income and the statement of financial position.

Learning outcome 7	• Calculate the gross profit. • Calculate the total comprehensive income. • Record transactions according to the perpetual inventory system • Record transaction.s according to the periodic inventory system. • Post-closing journal entries to the trading and profit or loss accounts. • Prepare the statement of profit or loss and other comprehensive income. • Prepare the statement of financial position. • Calculate appropriate percentages for evaluation purposes.
Learning outcome 8	• Describe the nature and importance of cash. • Define control over cash. • Reconcile the bank statement balance with the bank account balance. • Prepare a petty cash journal.
Learning outcome 9	• Calculate the amount of discount on early payment of debts, its effect on VAT, and how to record it. • Calculate and record the allowance for credit losses. • Record the entries involving credit losses written off. • Indicate how debtors are disclosed in the statement of financial position. • Control debtors by using a trade receivables control account.
Learning outcome 10	• Explain why it is important to value and record inventory accurately. • Explain why an inventory valuation method has to be applied consistently and accurately. • Define what inventory consists of and how inventory is presented in the statement of financial position.
Learning outcome 11	• Define a non-current asset. • Distinguish between tangible and intangible assets. • Explain how the cost price is determined and how to carry out control over assets. • Record the entries for the purchasing of non-current assets. • Record the entries for the scrapping or alienation of non- current assets. • Calculate the depreciation according to the three methods explained and record the related entries.

Learning outcome 12	• Describe the form an investment may take. • Explain how the cost price of an investment is determined. • Record the necessary entries in the accounting records regarding an investment. • Calculate the net income on an investment and record the related entries in the accounting records.
Learning outcome 13	• Explain what a creditor is. • Define the different types of current liabilities. • Explain what settlement discount received is, and be able to determine the amount involved and record the appropriate entries. • Disclose current liabilities in the statement of financial position. • Reconcile the balance of the trade payables control account in the general ledger with the total of the list of individual creditor's balances in the trade payables ledger.
Learning outcome 14	• Record long-term loans. • Record mortgage bonds. • Record debentures. • Record interest on loans.
Learning outcome 15	• Describe the equity of a sole proprietorship • Record the transactions relating to the establishment of a sole proprietorship. • Calculate amount of the equity and disclose it in the statement of financial position.
Learning outcome 16	• Describe the purpose of non-profit entities. • Describe and demonstrate receipts and payments and income and expenditure. • Differentiate between expendable (income) and non-expendable (capital) funds. • Calculate and record membership fees • Compile the financial statements.
Learning outcome 17	• Describe the disadvantages of incomplete records. • Calculation of a profit or loss from incomplete records. • Conversion from a single entry to a double-entry system.

9.2 Assessment plan

- To complete this module, you will be required to submit FOUR mandatory assessments.
- The FOUR mandatory assessments are timed assessments and will only be open for one week for submission. Please adhere to these due dates.
- All information about when and where to submit your assessments will be made available to you via the myModules site for FAC1502 via the applicable assessment shell.
- Due dates for assessments, will be made available on the myModules site for FAC1502.
- The assessment weighting for the module is 100%.
- There is **NO** examination for FAC1502 as this module is a continuous assessment module.
- You required a final mark of 50% to pass FAC1502. Should you obtain a final mark which is less than 50% from your four mandatory assignments, you would have failed the module and you may need to repeat the module in the following semester.
- As stated in the UNISA rules for students: “Please note that there are modules (e.g. modules offered as continuous assessment) which do not make provision for Supplementary examinations or aegrotat or deferred examinations and FI concessions, such as practical modules, signature modules, modules with continuous assessment, and Postgraduate i.e. research modules. No supplementary opportunities are granted in respect of aegrotat, supplementary or deferred examinations.” **Therefore, there is no supplementary examination or FI concessions that can be granted for this module.**

9.3 Assessment due dates

- There are **NO** assignment **due dates** included in this tutorial letter.
- Assignment due dates will be made available to you on the myUnisa landing page for FAC1502 module. We envisage that the due dates will be available to you upon registration.
- Please start working on your assessments as soon as you register for FAC1502 module.
- Log on to the myUnisa site for FAC1502 module to obtain more information on the due dates for the submission of the assessments.

9.4 Submission of assessments

- Unisa, as a comprehensive open distance e-learning institution (CODEL), is moving towards becoming an online institution. You will therefore see that all your study material, assessments and engagements with your lecturer and fellow students will take place online. We use myUnisa as our virtual campus.
- The myUnisa virtual campus will offer students access to the myModules site, where learning material will be available online and where assessments should be completed. This is an online system that is used to administer, document, and deliver educational material to students and support engagement between academics and students.
- The myUnisa platform can be accessed via <https://my.unisa.ac.za>. Click on the myModules 2024 button to access the online sites for the modules that you are registered for.
- The university undertakes to communicate clearly and as frequently as is necessary to ensure that you obtain the greatest benefit from the use of the myModules learning management system. Please access the announcements on your myModules site regularly, as this is where your lecturer will post important information to be shared with you.

- When you access your myModules site for the module/s you are registered for, you will see a welcome message posted by your lecturer. Below the welcome message you will see the assessment shells for the assessments that you need to complete. Some assessments may be multiple choice, some tests, others written assessments, some forum discussions, and so on. All assessments must be completed on the assessment shells available on the respective module platforms.
- To complete quiz assessments, please log on to the module site where you need to complete the assessment. Click on the relevant assessment shell (Assessment 1, Assessment 2, etc.). There will be a date on which the assessment will open for you. When the assessment is open, access the quiz online and complete it within the time available to you. Quiz assessment questions are not included in this tutorial letter (Tutorial Letter 101) and are only made available online. You must therefore access the quiz online and complete it online where the quiz has been created.
- It is not advisable to use a cell phone to complete the quiz. Please use a desktop computer, tablet or laptop when completing the quiz. Students who use a cell phone find it difficult to navigate the **Online Assessment** tool on the small screen and often struggle to navigate between questions and successfully complete the quizzes. In addition, cell phones are more vulnerable to dropped internet connections than other devices. **If at all possible, please do not use a cell phone for this assessment type.**
- For written assessments, please note the due date by which the assessment must be submitted. Ensure that you follow the guidelines given by your lecturer to complete the assessment. Click on the submission button on the relevant assessment shell on myModules. You will then be able to upload your written assessment on the myModules site of the modules that you are registered for. Before you finalise the upload, double check that you have selected the correct file for upload. Remember, no marks can be allocated for incorrectly submitted assessments.

9.4.1 Types of assignments and descriptions

All assignments are defined as either optional, mandatory, compulsory, or elective.

- **Elective assignments**
 - If not submitted, the student gets no mark for this item.
 - The best of the required submissions will count.
- **Mandatory assignments**
 - If not submitted, the student gets no mark for this item.
- **Compulsory assignments**
 - If not submitted, the result on the student's academic record will be *absent*.
- **Optional assignments**
 - You are encouraged as a student to do optional assignment so that it may benefit your learning.

I. Elective assignments

- a. the student is given a choice of which assignments within an identified group to submit, only the best result(-s), the number of which is specified in advance, will contribute towards the year mark.
- b. elective assignments must also be grouped into an elective group.

- c. for the student to select which assignment to submit, the elective assignments must be grouped together. For such an elective group, relevant information must be provided to the student, such as how many of the assignments must be submitted and how many of the assignment marks should be combined into the year mark.
- d. The selection criteria define how marks received for assignments in an elective group are to be combined into the year mark. Three different criteria may be used for calculating the year mark:
 - The best mark should be used, or
 - If the student submits fewer than the required number of assignments per group or no assignment in a group, a mark of 0% will be used.
 - 0% is awarded to all non-submitted or unmarked assessments. A best mark is then calculated from all items.

II. Mandatory assignments

- a. contribute to the year mark.
- b. If a student fails to submit a mandatory assignment, no mark is awarded and the year mark is calculated accordingly. The student will therefore forfeit the marks attached to this assignment when the final mark for the module is calculated.

III. Compulsory Assessment

- a. when not submitted, the student will fail a Continuous Assessment module but will be shown as absent from the examination in the case of other modules.

IV. Optional assignments

You are encouraged as a student to do optional assignment so that it may benefit your learning.

9.5 The assessments

As indicated in section 9.2, you need to complete **FOUR mandatory** assessments for FAC1502. The assessments are only available online on my Unisa. Details on the assessments are as follows:

Assessment	Contribution towards your final mark	Topics covered
01	15%	Study units 1 to 5
02	25%	Study units 1 to 10
03	25%	Study units 1 to 16
04	35%	All study units (1 to 17)

Please note that your assessments will be timed assessments and therefore will be only available on myUnisa one week before the due date of the assessments.

There are no assessments included in this tutorial letter. Assessment due dates will be made available to you on the myUnisa landing page for FAC1502(main module site) under a FAQ shell. We envisage that the due dates will be available to you upon registration.

9.6 Other assessment methods

There are **NO** other assessment methods for FAC1502. It is therefore extremely important that you are well prepared for your assessments and that you adhere to the due dates of the assessments.

9.7 The examination

There is **NO** examination for FAC1502 as this module is a continuous assessment module. No supplementary examination or FI concessions that can be granted for this module.

9.7.1 Invigilation/proctoring

Since 2020 Unisa conducts all its assessments online. Given stringent requirements from professional bodies and increased solicitations of Unisa's students by third parties to unlawfully assist them with the completion of assignments and examinations, the University is obliged to assure its assessment integrity through the utilisation of various proctoring tools: Turnitin, Moodle Proctoring, the Invigilator App and IRIS. These tools will authenticate the student's identity and flag suspicious behaviour to assure credibility of students' responses during assessments. The description below is for your benefit as you may encounter any or all of these in your registered modules:

Turnitin is a plagiarism software that facilitates checks for originality in students' submissions against internal and external sources. Turnitin assists in identifying academic fraud and ghost writing. Students are expected to submit **typed** responses for utilisation of the Turnitin software.

The **Moodle Proctoring tool** is a facial recognition software that authenticates students' identity during their Quiz assessments. This tool requires access to a student's **mobile or laptop camera**. Students must ensure their camera is activated in their browser settings prior to their assessments.

The **Invigilator "mobile application-based service** does verification" of the identity of an assessment participant. The Invigilator Mobile Application detects student dishonesty-by-proxy and ensures that the assessment participant is the registered student. This invigilation tool requires students to download the app from their Play Store (Google, Huawei and Apple) on their **mobile devices** (camera enabled) prior to their assessment.

IRIS Invigilation software verifies the identity of a student during assessment and provides for both manual and automated facial verification. It has the ability to record and review a student's assessment session. It flags suspicious behaviour by the students for review by an academic administrator. IRIS software requires installation on students' **laptop devices** that are enabled with a webcam.

Students who are identified and flagged for suspicious dishonest behaviour arising from the invigilation and proctoring reports are referred to the disciplinary office for formal proceeding.

Please note:

Students must refer to their module assessment information on their myModule sites to determine which proctoring or invigilation tool will be utilised for their formative and summative assessments.

10 ACADEMIC DISHONESTY**10.1 Plagiarism**

Plagiarism is the act of taking the words, ideas and thoughts of others and presenting them as your own. It is a form of theft. Plagiarism includes the following forms of academic dishonesty:

- Copying and pasting from any source without acknowledging the source.
- Not including references or deliberately inserting incorrect bibliographic information.
- Paraphrasing without acknowledging the original source of the information.

10.2 Cheating

Cheating includes, but is not limited to, the following:

- Completing assessments on behalf of another student, copying the work of another student during an assessment, or allowing another student to copy your work.
- Using social media (e.g. WhatsApp, Telegram) or other platforms to disseminate assessment information.
- Submitting corrupt or irrelevant files, this forms part of examination guidelines
- Buying completed answers from so-called “tutors” or internet sites (contract cheating).

10.3 For more information about plagiarism, follow the link below:

10.4 <https://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa/Student-values-and-rules>

11 STUDENTS LIVING WITH DISABILITIES

The Advocacy and Resource Centre for Students with Disabilities (ARCSWiD) provides an opportunity for staff to interact with first-time and returning students with disabilities.

If you are a student with a disability and would like additional support or need additional time for assessments, you are invited to contact (name and e-mail address of the lecturer must be inserted) to discuss the assistance that you need.

12 FREQUENTLY ASKED QUESTIONS

I did not submit an assessment?

Answer: FAC1502 compulsory assignments are in an online format and are marked by the system. The due dates of the assignments are based on an approved assessment plan and are not at the discretion of the lecturer. Therefore, please adhere to the due dates of assessments. Medical certificates, death certificates of relatives, screenshots of internet problems and a letter from your employer if it is work-related issues are necessary to get another opportunity to submit an assessment.

We do not have a discretion to extend assignment dates and accept late submissions, this process is governed by Unisa policy.

According to UNISA rules, applications with original documentary evidence for a resubmission of an assessment must be received within 10 working days of the original assessment date.

When these documents are provided, we will forward to management, and they will process the concession after assessing the merits.

My assignment mark is incorrect.

Answer: The marking of the compulsory assignments is an automated process and marking is done according to a pre-set marking scheme. Should you feel there was an error on one of the questions in your assessment, send an e-mail to FAC1502@unisa.ac.za

I received my study material too late to submit my first assignment on time.

Answer: Please note that this module is now offered fully online, and all study material is available online only.

How do I get tutor assistance?

Answer: While the trend at Unisa is more towards e-tutoring, physical tutorials are still held at the centres indicated in the *Study @ Unisa* brochure. Students who are interested in tutor assistance can contact the centres and enquire about face-to-face classes.

How do I access or locate my assignment?

Answer: Assessments are located online under the shells created for each assessment.

I have problems with the mylife account?

Answer: For myUnisa queries please contact

- Toll-free landline : 0800 00 1870 (Select option 07 for myModules)
- E-mail : mymodules22@unisa.ac.za or myUnisaHelp@unisa.ac.za

13 SOURCES CONSULTED

No external resources were consulted for this Tutorial Letter.

14 IN CLOSING

Despite the care taken to ensure that all the study material are correct you may still find errors. Should you come across errors or find that parts of the study material are not clearly expressed, kindly let us know to enable us to make the necessary corrections.

We trust that you will enjoy this module and wish you success with your studies. Kind regards

Mr MS MOKGOKONE

Ms DC MSIZA

Ms L GOVENDER

LECTURERS: FAC1502

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