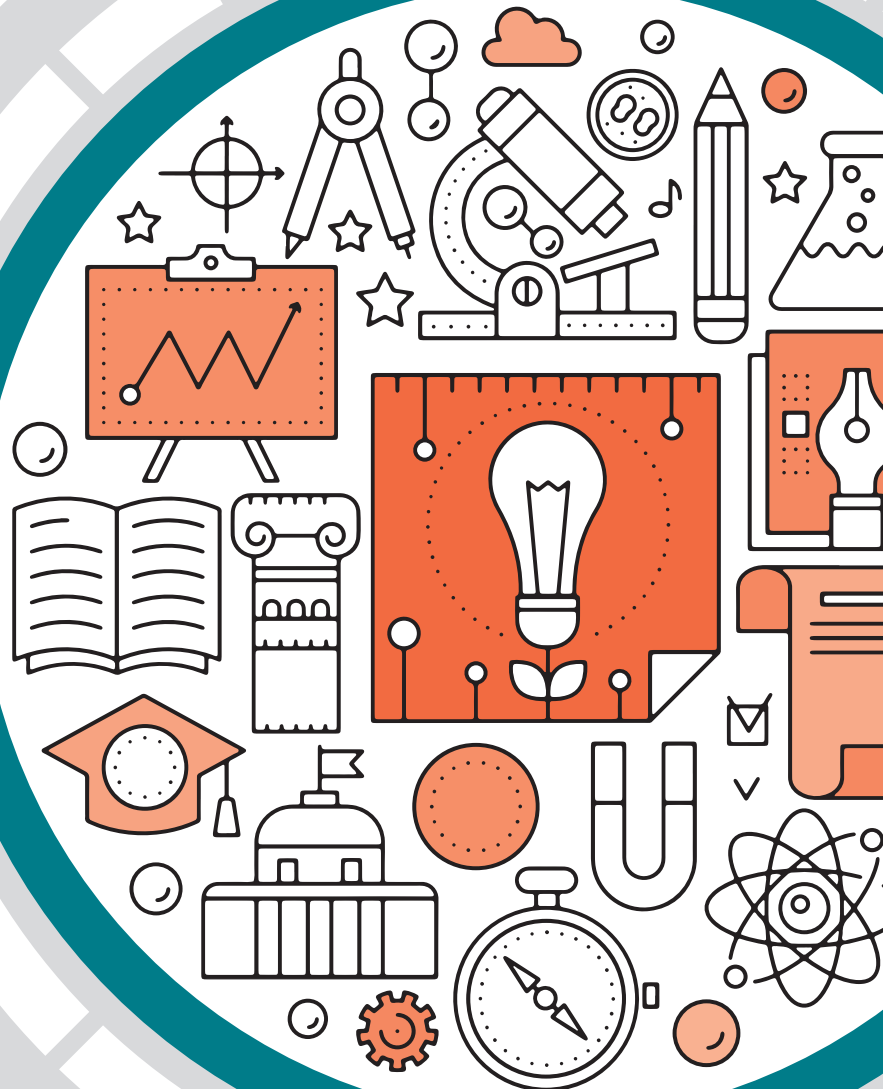
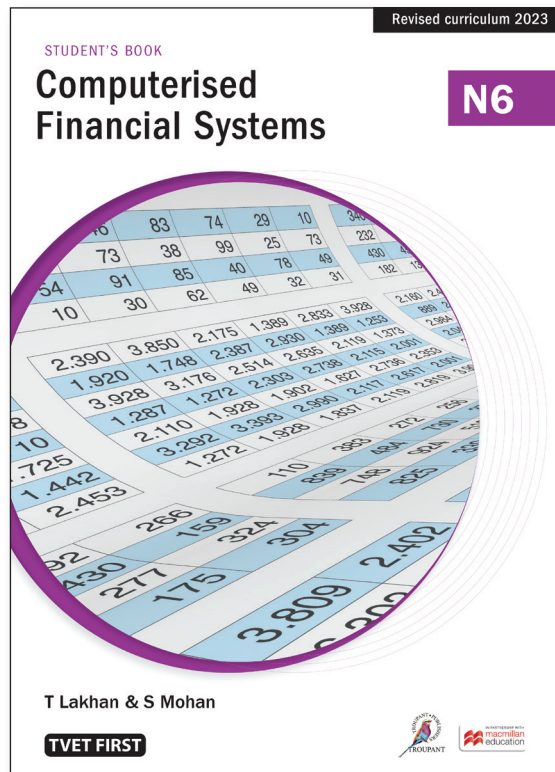


TVET N4-N6 CURRICULUM GUIDE

A summary of all the changes to the
NATED Business and Engineering curricula



Business



Computerised Financial Systems N6

This document contains important information about the revised curriculum for Computerised Financial Systems N6 for implementation in January 2023.

Overview of main curriculum changes

- The following module is new in the syllabus (moved from the OLD Computerised Financial Systems N5 syllabus):
 - Salaries and wages system: Payroll package (using a computer package)
- The following modules have been moved to the NEW Computerised Financial Systems N5 syllabus:
 - Analysis and interpretation of financial statements
 - Financial reports (report writer) on an accounting package
 - Budgets on an accounting package
- The following module has been removed from the syllabus:
 - Advanced document project on an accounting package
- Changes have been made from old accounting terminology to the new international financial reporting standards (IFRS), for example, statement of comprehensive income, statement of financial position, trade receivables, trade payables.
- The weightings in the new syllabus have also been amended as shown in the table below. The following table is an overview of the most significant changes.

Previous curriculum (1995)		New curriculum (2023)	
Module	Weighting (%)	Module	Weighting (%)
Module 1: Financial statements on an accounting package (report writer)	10%	<i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i>	
Module 2: Analysis and interpretation of financial statements	10%	<i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i>	
Module 3: Advanced document project on an accounting package	25%	<i>Not in the new syllabus.</i>	
		Module 1: Salaries and wages system: payroll package <i>NEW in the N6 syllabus. It was in the old CFS N5 syllabus.</i>	25%

Computerised Financial Systems N6

Previous curriculum (1995)		New curriculum (2023)	
Module	Weighting (%)	Module	Weighting (%)
		Module 2: Labour costing on a spreadsheet <i>Previously included as part of the CMA Applications module; now a separate module.</i>	15%
Module 4: Advanced spreadsheet	20%	Module 3: Advanced spreadsheet	20%
Module 5: Cost and management applications on a spreadsheet	25%	Module 4: Cost and management applications on a spreadsheet	20%
Module 6: Dealing with budgets by computerised accounting package	5%	<i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i>	
Module 7: Dealing with budgets by spreadsheet	5%	Module 5: Budgets on a spreadsheet	20%

The 2023 syllabus is more structured regarding the following

- It has replaced unexaminable modules that were weighted 25% (the old Module 3) with examinable and relevant modules/outcomes.
- It has kept both the computerised labour package and labour costing on a spreadsheet. Labour costing on a spreadsheet has been removed from the Computerised Financial Systems N5 syllabus.
- It is more in line with the N6 Cost and Management Accounting syllabus as it now includes cost control in the module on cost and management accounting applications. In addition, there are more budgets (on a spreadsheet) in this syllabus. This matches the budgets covered in the Cost and Management Accounting N6 syllabus.

Curriculum changes in detail

The table that follows sets out the changes that have been made to the Computerised Financial Systems N6 syllabus.

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
<p>Module 1: Financial statements on an accounting package (report writer) (10% weighted value)</p> <p>1.1 Input of standard parameters for the compilation of an income statement and balance sheet on report writer of the chosen computer package</p> <p>1.2 Print financial statement</p>	<p><i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i></p>
<p>Module 2: Analysis and interpretation of financial statements (10% weighted value)</p> <p>2.1 Transfer of report writer data (income and balance sheet) from an accounting package to a spreadsheet</p> <p>2.2 Use computerised data from financial statements to determine the following:</p> <ul style="list-style-type: none"> ● Gross profit percentage ● Net profit percentage ● Rate of profitability determined on total capital investment ● Rate of liquidity <ul style="list-style-type: none"> – Working capital ratio – Acid test ratio ● Stock turnover ● Average collection period of debtors ● Debtors' turnover ● Average payment period of debtors <p>2.3 Preparation and presentation of computerised financial and management reports</p>	<p><i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i></p>
<p>Module 3: Advanced document project on an accounting package (25% weighted value)</p> <p>3.1 Practical computer project including:</p> <p>3.1.1 Plan a new set of accounts for a small to medium-sized business that includes: VAT registration, stock system, debtors/creditors, and wages or salaries</p>	<p><i>Not in the new syllabus.</i></p>

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
<p>3.1.2 Set up parameters</p> <p>3.1.3 Input in subsidiary journals</p> <p>3.1.4 Bank reconciliation</p> <p>3.1.5 Posting to ledger</p> <p>3.1.6 Completion of bi-monthly VAT return form</p> <p>3.1.7 Adjustments</p> <p>3.1.8 Year-end procedure</p> <ul style="list-style-type: none"> ● Parameters for report writer ● Analyse and interpret financial statements ● Preparation and submission of internal and external financial statements to management and for publication <p>3.1.9 Make printouts of the following:</p> <ul style="list-style-type: none"> ● Computerised input documents: <ul style="list-style-type: none"> – Purchase notes, invoices, debit and credit notes ● Subsidiary journals ● General ledger ● Wages/salary journal ● Debtors and creditors accounts ● Monthly statements with age-analysis ● Trial Balance ● Stock reports ● VAT reports ● Financial statements and interpreted data 	
	<p>Module 1: Salaries and wages system: payroll package (25% weighted value)</p> <p><i>New in the N6 syllabus. It was in the old CFS N5 syllabus.</i></p> <p>1.1 Characteristics of the computerised payroll package</p> <p>1.2 Installation procedure</p> <p>1.3 The use of the reference manual issued with the package</p>

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
	<p>1.4 The use of the help function for quick reference</p> <p>1.5 The requirements of the South African Revenue Services</p> <p>1.6 Menu for the payroll system</p> <p>1.7 Parameters for the opening of a payroll system</p> <p>1.7.1 Creating a new set of accounts on a computerised payroll system for monthly and weekly paid employees</p> <p>1.7.2 Operation of the computerized payroll system</p> <p>1.8 Procedures to record</p> <p>1.8.1 Terminate employees</p> <p>1.8.2 Delete employees</p> <p>1.8.3 Employees on leave</p> <p>1.8.4 Changes in tax status</p> <p>1.8.5 Change from basic salary to hourly wage</p> <p>1.8.6 Upgrading of changes in tax</p> <p>1.8.7 Weekly and monthly procedure (including posting to Pastel Partner)</p> <p>1.9 Year-end procedure</p> <p>1.10 Tax reconciliation</p>
	<p>Module 2: Labour costing on spreadsheet (15% weighted value)</p> <p><i>Previously included as per of the CMA applications module.</i></p> <p>Time sheets (NEW)</p> <p>2.1 Create time sheet for employees on spreadsheet with the following columns included amongst others:</p> <ul style="list-style-type: none"> ● Date ● Day of the week ● Time in and Time out ● Normal and Overtime hours' total ● Using the Inbuilt statistical excel function (COUNT) and (COUNTA)

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
	<p>Labour cost statements</p> <p>2.2 Draw up labour cost statement with at least two to three employees and with the following columns included:</p> <ul style="list-style-type: none"> • Normal time (hours worked, tariff, amount) • Overtime (hours worked, tariff, amount) • Allowances • Bonus (production or special) • Gross wages or salaries or total earnings • Taxable income (NEW) • Deductions • Net wage or salary or net income • Employer's contributions <p>Labour cost analysis</p> <p>2.3 Spreadsheet presentation of labour cost analysis for weekly and monthly paid employees</p> <p>2.4 Graphic presentation of labour cost analysis (NEW)</p>
<p>Module 4: Advanced spreadsheet (20% weighted value)</p> <p>4.1 Date function</p> <p>4.2 Data base functions</p> <p>4.3 Graphic functions</p> <ul style="list-style-type: none"> • Line chart • Bar chart • Circle chart <p>4.4 Macros</p> <p>4.5 Print functions</p> <ul style="list-style-type: none"> • Graphic print • Spreadsheet print <p>4.6 Multi-page spreadsheets</p>	<p>Module 3: Advanced spreadsheet (20% weighted value)</p> <p>3.1 Date function</p> <p>3.2 Data base functions</p> <p>3.3 Graphic functions</p> <ul style="list-style-type: none"> • Line chart • Bar or column chart (NEW) • Pie chart <p>3.4 Macros</p> <p>3.5 Print functions</p> <ul style="list-style-type: none"> • Graphic print • Spreadsheet print <p>3.6 Multi-page spreadsheets</p>

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
<p>Module 5: Cost and management applications on a spreadsheet (25% weighted value)</p> <p>5.1 Labour cost</p> <p>5.1.1 Labour cost analysis</p> <p>5.1.2 Labour cost statement</p> <p>5.1 Contract costing</p> <p>5.1.1 Contract cost account</p> <p>5.1.2 Contract cost statement</p> <p>5.2 Analyse the break-even point</p> <p>5.2.1 Spreadsheet presentation of break-even quantities</p> <p>5.2.2 Spreadsheet presentation of break-even values</p> <p>5.2.3 Graphic presentation of break-even analysis</p>	<p>Module 4: Cost and management applications on a spreadsheet (20% weighted value)</p> <p>Cost control (NEW)</p> <p>4.1 Marginal cost accounting on spreadsheet (NEW)</p> <p>4.2 Absorption cost accounting on spreadsheet (NEW)</p> <p>Break-even analysis The following formulas are important for the calculation of break-even point:</p> <ul style="list-style-type: none"> • Marginal income per unit • BEQ • BEV • Safety margin in value (Rands)/units • Total costs <p>4.3 Do the spreadsheet presentation of break-even quantities (BEQ)</p> <p>4.4 Do the spreadsheet presentation of break-even values (BEV)</p> <p>4.5 Do the graphic presentation of break-even analysis</p> <p>Contract costing</p> <p>4.6 Draw up a contract costing account in the general ledger in a T-form</p> <p>4.7 Draw up a contract cost statement showing the following information:</p> <ul style="list-style-type: none"> • Determination of contract costs • Determination of profit • Distribution of profits <p><i>Covered in Sections 4.3 to 4.5 above.</i></p>

Computerised Financial Systems N6

Previous curriculum (1995)	New curriculum (2023)
<p>Module 6: Dealing with budgets by computerised accounting package (5% weighted value)</p> <p>6.1 Set up parameters for a budget system 6.2 Input of budget items 6.3 Percentage increase in the budget 6.4 Compare budget with actual figures</p>	<p><i>This module has been moved to the NEW Computerised Financial Systems N5 syllabus.</i></p>
<p>Module 7: Dealing with budgets by spreadsheet (5% of weighted value)</p> <p>7.1 Transfer of budget figures from an accounting package to spreadsheet 7.2 Short term budget: draw up and interpret 7.3 Long term budget: draw up and interpret 7.4 Cash budget 7.5 Sales budget 7.6 Capital budget 7.7 Master budget</p>	<p>Module 5: Budgets on a spreadsheet (20% of weighted value)</p> <p><i>Not in the new syllabus.</i></p> <p>5.1 Short term budget: draw up and interpret the budget 5.2 Long term budget: draw up interpret the budget 5.3 Cash budget 5.4 Sales budget <i>Not in the new syllabus</i> <i>Not in the new syllabus</i> 5.5 Production budget (NEW) 5.6 Material budget (NEW) 5.7 Labour budget (NEW) 5.8 Overheads budget (NEW)</p>

TVET First authors

T Lakhan & S Mohan

Entrepreneurship and Business Management N6

The revised curriculum for Entrepreneurship and Business Management N6 will be implemented from January 2023.

The main curriculum changes

The content of the new curriculum remains the same, but there are important changes to the teaching approach and assessment structure. Lecturers should take note of the following:

- The N6 curriculum builds on knowledge and understanding developed in N4 and N5. Students are often required to build on outcomes from the N4 and N5 curricula.
- Although the modules are numbered in sequence from 1 to 9, it is recommended that Modules 1 and 3 are done together as they are interrelated.
- In Module 7 (Franchise business plan), Module 8 (International business plan) and Module 9 (Consultancy business plan) students are required to develop complete business plans. Because the aspects of a business plan remain the same, students need to combine the new content in individual modules to their existing understanding of all the elements of a business plan. That is why *TVET First* created a special annexure. (Details are included at the end of the information on the Student's Book.)

More guidance on evaluation

In the 2023 curriculum, the semester mark consists of three components with the following weighted values:

- Assessment 1 (Business plan/practical assignment): 20% – Practical component
- Assessment 2 (Cycle tests): 30% – Theoretical component
- Assessment 3 (Internal examination): 50% – Theoretical component

New textbook, new curriculum

TVET First has published a new, thoroughly updated EBM N6 course of the same outstanding quality as the popular *TVET First* EBM N4 and N5. The course includes a top-quality Student's Book, an excellent accompanying Workbook and a comprehensive Lecturer Support Pack – complete with digital support and extensive resources for lecturers and students.

Student's Book

The *TVET First* Student's Book is in fabulous **full-colour**. Important features are **colour-coded** throughout the book so that students can easily find what they need.

Our Student's Book has **QR codes** that take students to online revision of important concepts, video recordings that explain calculations from N4 and N5 that are needed for N6, and exciting new videos that explain Porter's Five Forces model and how to do a competitive analysis and a SWOT analysis for a business plan. Students can hover any smartphone over the QR code and will link immediately to our online resources.

Entrepreneurship and Business Management N6

The Student's Book includes a **special annexure that combines all aspects of developing a business plan**. It covers all the content from N4 and N5 and adds specific guidance on how to develop a business plan for a franchise (Module 7), an international business (Module 8) and a consultancy (Module 9).

The Student's Book includes **tasks** as prescribed by the syllabus that, together with the business plans, count towards the student's practical semester mark.

There are lots of **varied activities and assessments** modelled on exams to provide plenty of exam practice. Practice is essential for gaining and sustaining skills and understanding.

Student's Workbook

The Student's Workbook provides extra support for student activities and allows students to keep their work in a single place. It includes

- templates for answers to all the activities, case studies and tasks in the Student's Book
- a template for each business plan
- a practice exam to ensure better student results.

Lecturer Support Pack

No good series is complete without a Lecturer's Guide – we have a whole **Lecturer Support Pack**. Inside the pack is a Lecturer's Guide and a USB drive.

- The Lecturer's Guide has assessment guidelines for tasks, a teaching plan, and complete answers to all activities. It also includes a photocopiable practice exam and memorandum.
- The USB drive includes PowerPoint slides full of resources, which are in the same order as in the Student's Book. The USB also contains exciting new videos that we have created to explain the important concepts, as well as all the digital resources that students can access via the QR codes in the Student's Book

We include the 2023 curriculum below for your convenience. The content is the same as the previous curriculum, but the teaching approach and assessment structure have changed.

EBM N6 Curriculum for 2023 implementation

Module 1: Planning your business

(6% weighted value)

1.1 Introduction

1.1.1 What strategic planning is:

- Define a mission
- Objectives
- Create strategy
- Implementation
- Evaluation

1.1.2 Why strategic planning is important

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

1.1.3 The process of strategic planning:

- Ongoing process
- Characteristics

1.2 Decision making process

- Steps

1.3 Techniques:

- Generation of alternatives, reserve methods, brainstorming, challenge assumptions, the 'why' technique, suspended judgement, fractioning

Module 2: Dynamic business environment

(8% weighted value)

2.1 Why the interest in small business?

- Entrepreneurs as heroes
- Entrepreneurial education
- Economic and demographic factors
- Shift to a service economy
- Technological advancements
- Independent lifestyles
- International opportunities

2.2 Entrepreneurial profiles:

- Women entrepreneurs
- Part-time entrepreneurs
- Home-based entrepreneurs
- Family-based business owners
- Copreneurs
- Intrapreneurs

2.3 The power of small business

2.4 Entrepreneurial transition:

- The quest for growth
- Planned growth:
 - Merger
 - Partnership

2.5 Change

2.5.1 Nature of change

2.5.2 Change as the competitive edge of a business

2.5.3 Environmental scanning process:

- Indirect viewing
- Conditional viewing
- Informal search
- Formal search

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

2.5.4 Resistance to change

2.6 Characteristics of a business that is future-oriented:

- Planning
- Learn faster than the competition
- Replace rules with a vision
- Win/win situation
- Recognise individual roles

2.7 Task: Complete an environment scanning to determine if changes have not already affected the students' previous proposed business plan in a positive or negative way.

Module 3: The implementation of strategic planning in a business plan

(10% weighted value)

3.1 Introduction

3.1.1 Mission statement for a business plan

3.1.2 The establishment of long-term objectives

3.1.3 Identification of the strategy for the business plan – SWOT analysis

3.1.4 Strategy implementation

Module 4: Competitive analysis

(10% Weighted value)

4.1 Industry competition analysis

4.1.1 Dominant economic characteristics

4.1.2 Driving forces

4.1.3 Competitive forces

- Rivalry among competing sellers
- New entrants
- Substitute products
- Suppliers of inputs
- Buyers

4.1.4 Key success factors

4.2 Task: Students must identify and list the key success factors of an existing business of their choice.

Module 5: Strategy and competitive advantage

(10% weighted value)

5.1 Three generic types of competitive strategy:

- Low-cost producer
- Differentiation
- Focus strategy

5.2 Strategies to secure competitive advantage

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

5.3 Strategies to protect competitive advantage:

- Block competitors' offensives
- Threat of retaliation
- Hide true profitability

Module 6: Buying an existing business

(13% weighted value)

6.1 Buying an existing business

6.1.1 Advantages and disadvantages

6.1.2 The right way to buy a business

6.2 Evaluating an existing business

6.3 Determining the value of a business

6.3.1 Valuation of tangible assets:

- a) Stock
- b) Fixed assets
 - Book value
 - Replacement value
 - Market value

6.3.2 Compute the selling price

6.3.3 Valuation of goodwill:

Step 1:

Compute tangible net worth (total assets less total liabilities)

Step 2:

Calculate opportunity cost of investing in the business (amount the buyer could earn by investing the same amount in something with a similar risk, plus the salary you could earn working for someone else)

Step 3:

Project the net earnings (average annual net earnings before subtracting owner's salary)

Step 4:

Compute extra earning power (difference between Step 3 and Step 2)

Step 5:

Estimate the value of intangibles-goodwill (Step 4 × years in respect of which the average profit is determined; normally ranges from three to five years for an established business)

Step 6:

Final price or value of the business (Step 1 + Step 5)

6.4 Task: Calculate the goodwill of a business

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

Module 7: Franchising business

(13% weighted value)

7.1 Franchising

7.1.1 Franchising as business option:

- Examples of franchise businesses

7.1.2 Types of franchising:

- Manufacturer-retailer
- Wholesale-retailer
- Service/trademark holder-retailer

7.1.3 Advantages and disadvantages of franchising

7.2 Getting to know the franchise business:

- Operational details
- Franchise contract
- Franchise agreement:
 - Costs, working capital, financing arrangements, royalties, pricing, commission site, promotional support, etc.

7.3 Market feasibility study

7.3.1 Identification of target market

- Size of the market
- Market segmentation
- Market discrimination
- Market potential

7.3.2 Marketing information

7.4 Franchise business plan

7.4.1 Marketing plan

7.4.2 Prepare the marketing plan of your proposed franchise business plan

7.4.3 Financial plan

- Financial statements
- Break-even point
- Cash flow statements
- Finance required and what for

7.4.4 Prepare the financial plan of your proposed franchise business plan

7.4.5 Operational plan

- Purchasing
- Administration and record-keeping system
- Human resources planner
- Staff policy

7.4.6 Prepare the operational plan of the proposed franchise business plan

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

7.5 Presentation and evaluation of franchise business plan

7.5.1 Appendix of supporting materials:

- Credit reports, reference letters, legal documents, resumes, copies of contracts and leases and agreements

7.5.2 Complete the franchise business plan:

- Cover sheet
- Summary
- Description
- Marketing plan
- Financial plan
- Operational plan
- Appendix

7.5.3 Presentation of the business plan

Module 8: International business plan

(20% weighted value)

8.1 The benefits of foreign trade

8.1.1 Why nations trade

8.1.2 Difference between international marketing and domestic marketing

8.1.3 Government's role in international business

8.2 The international environment

8.3 Market information – sources of information on foreign countries

8.4 Methods of entering a foreign market

8.4.1 Indirect exporting:

- Trading house or middleman in domestic market

8.4.2 Direct exporting

- Foreign customer or middleman in foreign market

8.4.3 Licensing, franchising and contracting:

- Sales of knowledge and skills to foreign buyers

8.4.4 Manufacturing abroad:

- Joint venture
- Wholly-owned subsidiaries

8.5 International market feasibility study

8.5.1 Identification of foreign markets:

- Size of the market:
 - Population
 - Income
 - Nature of economy

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

8.5.2 The international target market:

- Market segmentation
- Market description
- Market potential

8.5.3 Marketing information

8.6 International business plan

8.6.1 Marketing plan:

- Target market
- Market potential
- SWOT analysis
- Marketing mix

8.6.2 Prepare the marketing plan of proposed international business plan

8.6.3 Financial plan:

- Financial statements
- Break-even point
- Cash flow statements
- Financial contribution
- Financing required and what for

8.6.4 Prepare the financial plan of proposed international business plan

8.6.5 Operational plan:

- Purchasing
- Administration and record-keeping system
- Human resources planner
- Staff policy

8.6.6 Prepare the operational plan of proposed international business plan

8.7 Presentation and evaluation of international business plan

8.7.1 Appendix of supporting material:

- Credit reports, reference letters, legal documents, resumes, copies of contracts and leases

8.7.2 Complete the international business plan

- Cover sheet
- Summary
- Description
- Marketing plan
- Financial plan
- Operational plan
- Appendix

8.7.3 Presentation of the business plan

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

Module 9: Consultancy

(10% weighted value)

9.1 Consultations

9.1.1 Examples of consultancy opportunities

9.1.2 Merits of consultancies

9.2 Getting to know the consultancy business:

- Contractors
- Sub-contractors
- Professional services
- Service contracts

9.3 Market feasibility study

9.3.1 Identification of target market:

- Size of the market
- Market segmentation
- Market description
- Market potential

9.3.2 Market information

9.4 Consultancy business plan

9.4.1 Market plan

- Target market
- Market potential
- SWOT analysis
- Marketing mix

9.4.2 Prepare the marketing plan of proposed consultancy business plan

9.4.3 Financial plan:

- Financial statements
- Break-even point
- Cash flow statements
- Financial contribution
- Financing required and what for

9.4.4 Prepare the financial plan of proposed consultancy business plan

9.4.5 Operational plan:

- Purchasing
- Administration and record-keeping system
- Human resources planner
- Staff policy

Entrepreneurship and Business Management N6

EBM N6 Curriculum for 2023 implementation

9.5 Presentation and evaluation of consultancy business plan

9.5.1 Appendix of supporting materials:

- Credit reports, reference letters, legal documents, resumes, copies of contracts and leases and agreements

9.5.2 Complete the consultancy business plan:

- Cover sheet
- Summary
- Description
- Marketing plan
- Financial plan
- Operational plan
- Appendix

9.5.3 Presentation of the business plan

TVET First Authors

A Janse van Rensburg & S Temmers

This Curriculum Guide for TVET lecturers breaks down the changes between the old and new NATED curricula.

The simple, helpful summaries cover all the changes lecturers need to know about:

New or amended curriculum content

All other important updates

New or amended Learning Outcomes

Details of content that has been removed or that has moved between levels

Changes to the weightings of modules in the curriculum

Changes to the structure of exams and assessment

Brought to TVET lecturers **free** by TVET First

To order any of our books contact:
MACMILLAN CUSTOMER SERVICES

Gugulethu Skhosana

Email: customerservices@macmillaneducation.co.za

Tel: 011 731 3337

Fax: 011 731 3535

www.macmillaneducation.co.za

www.troupant.co.za

f TVETFirst

t @TVETFirst

Gan Krishna

National Sales Manager: TVET Colleges

Cell: 078 804 0592

Email: Gan.Krishna@macmillaneducation.co.za

Jayshil Bhula

Sales Representative: TVET Colleges

Cell: 078 803 9903

Email: Jayshil.Bhula@macmillaneducation.co.za

