



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA



Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe

CA Programme

Department of Accounting

Information Brochure for Postgraduate Diploma
in Accounting Sciences

(07220036)

and Certificate in the Theory of Accountancy

(07210011)

2017

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CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| 1. INTRODUCTION | 1 |
| 2. IMPORTANT DATES | 1 |
| 3. ADMISSION REQUIREMENTS | 2 |
| 3.1 Basic requirement | 2 |
| 3.2 Admission tests timetable | 3 |
| 4. APPLICATION FOR ADMISSION | 3 |
| 4.1 Candidates who were registered students at UP during 2016 | 3 |
| 4.2 Candidates who were NOT registered students at UP during 2016 and/or top performing candidates from OTHER UNIVERSITIES | 4 |
| 4.3 Selected candidates will be advised per SMS | 4 |
| 5. PROGRAMME STRUCTURE | 4 |
| 5.1 Postgraduate Diploma (PGDAS) in Accounting Sciences (07220036) | 4 |
| 5.2 The Certificate in the Theory of Accountancy (CTA) (07210011) | 5 |
| 5.3 Tests, exam and supplementary examination information | 5 |
| 5.4 Recess | 6 |
| 6. ENQUIRIES | 6 |
| 6.1 Academic enquiries | 6 |
| 6.2 Administrative enquiries and application forms | 6 |
| 6.3 Contact persons in the respective departments involved in CA Education | 7 |
| 7. FINANCIAL SUPPORT TO POSTGRADUATE STUDENTS | 7 |
| 7.1 Bursaries offered by outside institutions | 7 |
| 7.2 University of Pretoria postgraduate bursaries | 7 |
| 8. LECTURE TIMETABLE | 7 |
| 8.1 Weekly timetable | 7 |
| 8.2 Lectures outside the normal academic calendar | 8 |

1. INTRODUCTION

The Postgraduate Diploma in Accounting Sciences (PGDAS) and Certificate in the Theory of Accountancy (CTA) Programme presented by the University of Pretoria (UP) is accredited by the South African Institute of Chartered Accountants (SAICA) as part of its education requirements to qualify as a Chartered Accountant.

The Chartered Accountant qualification is the highest professional accountancy qualification in South Africa. A Chartered Accountant is an expert in the broad field of Accountancy that includes the following primary subject areas (disciplines): Financial Accounting, External Auditing, Financial Management and Taxation (split slightly differently in the SAICA Competency Framework). Chartered Accountants are characterised by their multi-disciplinary approach, analytical ability and systematic and logical approach to problem solving. The successful completion of the UP PGDAS and CTA Programme provides a candidate with admission to the Initial Test of Competence (ITC) of SAICA.

At postgraduate level we follow a strong student-centered approach, with great emphasis on insight, understanding, application and interdisciplinary interaction. Your lecturers will manage the learning process efficiently and professionally, but the successful completion of the PGDAS and CTA Programme depends on your commitment. The Departments presenting the Financial Sciences strive to mould our students academically in order to become professionally educated Chartered Accountants, (CA(SA)s), and Registered Auditors.

The PGDAS and CTA Programme is offered on a full-time basis only.

2. IMPORTANT DATES

- Closing date for applications :
 - Students from the University of Pretoria – 30 September 2016
 - Top performing students from other accredited SA universities – 30 September 2016
- Information session :
 - International students – 31 July 2016
 - Monday 9 January 2017
 - Economic & Management Sciences Building, Hall 2-151 directly after FRK 705 and FBS 705 CEV 1
- Registration •NOTE (i)• : All postgraduate students MUST register online
- FRK 705 and FBS 705 CEV Test 1 •NOTE (ii)• : 9 January 2017
- First semester lectures start •NOTE (iii)• : 10 January 2017
- Second semester lectures start : 17 July 2017
- Tests and examinations : Test dates and exam dates will be published in the Learners' Guides of the respective academic modules.

•NOTE (i)• All postgraduate students MUST register **online**. If you encounter any difficulty with registration, Faculty Administration will be available from 9 to 11 January 2017. Enquiries can be directed to Faculty Administration at (012) 420-3327.

•NOTE (ii)• For the content of this FRK 705 and FRK 705 CEV tests, please refer to the separate admission letter that will be send to you by e-mail/mail. Note that the CEV tests are written on 9 January 2017. You will **not** be writing CEV's in **Auditing 705 and Taxation 705** on this date.

•NOTE (iii)• The first FRK 705 and FBS 705 CEV tests will already be written on 9 January 2017 and lectures will commence on 10 January 2017. Lectures will be presented as follows:

1. Tuesday (10 January 2017), Wednesday (11 January 2017) and Friday (13 January 2017).

Only Financial Accounting and Financial Management will have lectures during this week, and these will be presented as follows:

| Date | Module | Time | Venue |
|-----------------|---------|--------------|----------------------|
| 10 January 2017 | FRK 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |
| 11 January 2017 | FRK 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |
| 13 January 2017 | FBS 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |

* Venue to be finalized, once confirmed.

2. Monday (16 January 2017) to (Friday 20 January 2017).

Only Financial Accounting and Financial Management will have lectures during this week, and these will be presented as follows:

| Date | Module | Time | Venue |
|-----------------|---------|---------------|----------------------|
| 17 January 2017 | FRK 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |
| 18 January 2017 | FBS 705 | 13:30 – 17:00 | *EMS 2-151 / IT 2-23 |
| 19 January 2017 | FRK 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |
| 20 January 2017 | FRK 705 | 8:30 – 13:00 | *EMS 2-151 / IT 2-23 |

* Venue to be finalized, once confirmed.

Students staying in residence during 2017, **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2016**.

3. ADMISSION REQUIREMENTS

Please note that Department of Accounting reserves the right to limit the number of students admitted to the PGDAS and CTA Programme, taking cognisance of available capacity in respect of teaching infrastructure and human resources.

3.1 Basic requirements

3.1.1 Students who want to be admitted to the PGDAS and CTA in 2017, are herewith notified of the following admission requirements:

3.1.1.1 A candidate may be admitted to the PGDAS in Accounting Sciences and CTA in 2017 on condition that he/she obtained the following marks in 2016:

- (a) an average final mark of 57% in the following four modules: FRK 300, ODT 300, FBS 300 and BEL 300; AND
- (b) a final mark of 53% or more in each of the following four modules: FRK 300, ODT 300, FBS 300 and BEL 300.

3.1.1.2 Candidates who have obtained the degree BCom (Accounting Sciences) from the University of Pretoria prior to 2016 (i.e. studies have been interrupted):

(a) Subject to selection, all candidates in this category are required to write the admission tests in all four the third year modules (BEL 300, FBS 300, FRK 300 and ODT 300) early in January 2017 and obtain a pass mark of 53% or more in each of the modules concerned (*refer to section 3.2 for the admission tests timetable*)

AND

(b) If a candidate obtains an average mark of at least 57% for the admission tests concerned, and a minimum of 53% for each of the four third year modules (i.e. FRK 300, ODT 300, FBS 300 and BEL 300) he/she will be considered for admission to the PGDAS and CTA programme.

The University of Pretoria may limit access to the PGDAS/CTA to only those students who have successfully completed their undergraduate degree in a maximum of 4 years. Students with shorter completion times will receive preference, where after candidates with longer completion times will be considered if capacity allows. This condition will be tightened further by the end of 2017 for the PGDAS/CTA of 2018.

3.1.2 Top performing candidates who have obtained an accredited BCom (Accounting Sciences) degree or equivalent from another university (*to be assessed and approved on application to the University of Pretoria*):

(a) Requirements 3.1.1.2(a) to 3.1.1.2(b), above, apply to all candidates in this category. In addition, students from other universities will only be considered if they completed their undergraduate degrees in minimum time.

3.2 Admission tests timetable

| ADMISSION TESTS 2016 | | | |
|---------------------------|---------|-------------|---------------|
| DATE | SUBJECT | VENUE | TIME |
| Monday * 9 January | ODT 300 | EMS 4-150 * | 14:00 – 17:00 |
| Tuesday * 10 January | BEL 300 | EMS 4-150 * | 14:00 – 17:00 |
| Wednesday * 11 January | FBS 300 | EMS 4-150 * | 14:00 – 17:00 |
| Thursday * 12 January | FRK 300 | EMS 4-150 * | 14:00 – 17:00 |

* Should the dates and/or lecture halls change, you will be advised of such changes in your letter of selection. For this purpose you **must please ensure** that your application form contains your **most up to date** contact details.

4. APPLICATION FOR ADMISSION

Please ensure that you understand the admission requirements in Section 3, above, before considering the application procedure in this section.

4.1 Candidates who were registered students at UP during 2016:

Candidates that are registered at UP currently (third years) will receive the departmental application form together with this brochure when it is handed out in class. The form is also available at request from Rooms 2-52.2 and 2-44, EMS Building and on our webpage (<http://www.up.ac.za/en/-accounting/article/35678/postgraduate>).

The departmental application form with a passport photo attached and a copy of your identification document must be handed in on or before 30 September 2016 at Mrs MJ du Toit (EMS 2-52.2) ((012) 420-2422) when you apply for selection for PGDAS and CTA. You should only do this **after** you have applied online for admission to UP. No application fee is payable.

Should you not hand in the departmental application form with photo attached and the copy of your identification document, as well as apply online, **you will NOT be considered for selection.**

You will be advised per e-mail or letter, as soon as possible after selection is finalised, on whether you have been selected or not.

All postgraduate students **MUST** register **online**. If you encounter any difficulties with registration, Faculty Administration will be available 9 to 11 January 2017 to assist you. This is crucial to ensure access to the ClickUp modules of the PGDAS. Should your selection (in very limited circumstances) not be finalised by 9 January 2017 due to outstanding admission tests, you will have to register in the week ending 31 January 2017, once your admission test results are available.

- 4.2 Candidates who were NOT registered students at UP during 2016 and/or top performing candidates who come from other universities:

These candidates must in addition to the hard copy of the (1) **departmental application form** (*obtained from Ms MJ du Toit at 012 420 2422*), (*EMS 2-52.2*) or *the website of Department of Accounting* <http://www.up.ac.za/en/-accounting/article/35678/postgraduate>), also complete the (2) **official application form for admission to the University of Pretoria**. The official application form for UP is available at the Client Services Centre, or can be downloaded at www.up.ac.za/downloadpdf, or alternatively you could apply online at <http://web.up.ac.za>. A complete academic record and a passport photograph must accompany the departmental application form that **MUST** be handed in at or sent to Ms MJ du Toit. A selection committee will evaluate and approve complete applications thereafter.

- 4.3 Selected candidates will be advised per SMS by 12 December 2016 at the latest and there after e-mails will be sent out. **Please do not enquire before 13 December 2016!!**

5. PROGRAMME STRUCTURE

5.1 Postgraduate Diploma in Accounting Sciences (07220036)

This diploma is the specialised postgraduate diploma for candidates who are preparing for the relevant examinations of the South African Institute of Chartered Accountants.

Compulsory modules (**full-time only**)

- BEL 705 Taxation 705
- FBS 705 Financial Management 705
- FRK 705 Financial Accounting 705
- ODT 705 Auditing 705

Candidates must pass the four modules mentioned above to meet the requirements for the Postgraduate Diploma in Accounting Sciences (PGDAS).

5.2 The Certificate in the Theory of Accountancy (CTA) (07210011)

In order to be admitted to the Initial Test of Competence (ITC) of The South African Institute of Chartered Accountants (SAICA), a candidate must obtain a CTA at an accredited university.

The Certificate in the Theory of Accountancy is only awarded to graduate candidates who have passed the following modules/subjects (*in alphabetical order*) for the field of specialisation, Accounting Sciences at the University of Pretoria (or equivalent modules accepted by the CA Program Co-ordinator):

1. Auditing (ODT) 200, 300, 705
2. Business Management (OBS) 122
3. Commercial Law (KRG) 110, 120, 200
4. Communication Management (KOB) 183
5. Economics (EKN) 110, 120
6. Financial Accounting (FRK) 100 or 101, 201, 300, 705
7. Financial Management (FBS) 121, 200, 300, 705
8. Informatics (INF) 112 and 281
9. Professional Ethics (BPE) 211
10. Statistics (STK) 110 or (STK) 101 and 161
11. Taxation (BEL) 200, 300, 705

Note that Financial Accounting 705, Auditing 705, Financial Management 705 and Taxation 705 must be passed at this University during the **same examination session**. For this purpose "**the same examination session**" includes the supplementary examination session immediately following the examination session. It however does **not** include any subsequent special examination, due to the fact that the Initial Test of Competence (ITC) of SAICA is already written in January of the next year.

5.3 Test, exam and supplementary examination information (this may change for 2017)

5.3.1 Four joint **continual evaluation tests** (CEV tests) per year, (in addition to other CEV tests that Departments may introduce themselves) will have the following format:

- CEV tests are written in 2 sessions (2 subjects per session) with a 30 minute break between the two sessions.
- Reading time of 10 minutes per 60 minute writing time is allowed during the CEV tests.
- Detail guidance will be communicated in class.

5.3.2 There will be three **test series**: one in April, one in June/July and one in September, and these will be compiled as follows:

- a. April: Four question papers with the following mark allocation: FRK 200 marks, ODT, BEL and FBS 120 marks each. The format of these papers will be communicated to you before the tests take place.
- b. June/July: Two consecutive days with two test sessions per day. The duration of each test session is 3 hours that consists of 30 minutes reading time and 2,5

hours writing time. A range of the mark allocations for the competencies to be tested will be announced.

- c. September: Four question papers with the following mark allocation: FRK 160 marks, ODT maximum 120 marks, BEL and FBS 120 marks each. The format of these papers will be communicated to you before the tests take place.

5.3.3 The **exam** will consist of 5 papers with the following mark allocation: FRK and ODT 200 marks each, BEL 160 marks, and FBS will consist of two exam papers, written on different days, which together will count a 180 marks.

5.3.4 The **supplementary exams** will commence approximately 6 days after the release of the year-end exam results. The supplementary exams are written over a period of about 10 days and will finish at the latest on 24 November 2017. The mark allocation for supplementary exams for FRK and BEL are 120 marks each, for ODT a maximum of 120 marks and for FBS a maximum of 150 marks.

In the case of candidates that did not pass all four modules for the Postgraduate Diploma in Accounting Sciences (PGDAS) in the year end exam session, a supplementary exam is granted for the module(s) not passed, provided the candidate achieved a final mark of at least 45% in the relevant module(s).

5.4 Recess

There will be a recess of one week in the last week of April and a recess of approximately two weeks after the June/July test series.

6. ENQUIRIES

6.1 Academic enquiries

Prof. Johan (JGI) Oberholster
Department of Accounting
University of Pretoria
0002

Room: EMS 2-17
Telephone: (012) 420-2422/3927
Email: johan.oberholster@up.ac.za

6.2 Administrative enquiries and application forms

Ms Gerda (MJ) Du Toit
Department of Accounting
University of Pretoria
0002

Room: EMS 2-52.2
Telephone: (012) 420-2422
Facsimile: 086 602 7731
Email: gerda.dutoit@up.ac.za
Website: <http://www.up.ac.za/bcomaccounting>

6.3 Contact persons in respective departments

| <i>DEPARTMENT</i> | <i>CONTACT PERSON</i> | <i>SECRETARY</i> |
|----------------------|------------------------|---|
| ACCOUNTING | Prof M Stiglingh | Ms S van den Berg EMS 2-46.1 Tel: 420-3420 |
| FINANCIAL MANAGEMENT | Prof C H van Schalkwyk | Ms A Alcock EMS 3-13 Tel: 420-3795 / 420-3010 |
| AUDITING | Prof K Barac | Ms T Laubscher EMS 4-88 Tel: 420-4427 |
| TAXATION | Prof T Steyn | Ms T Tlamama EMS 4-15 Tel: 420-3348 |

7. FINANCIAL SUPPORT TO POSTGRADUATE STUDENTS

7.1 Bursaries offered by outside institutions

Full details on bursaries offered and awarded by outside institutions, appear in the publication Postgraduate Bursaries and Awards for Study and Research in the Human Sciences, which is obtainable at the Division Bursaries and Loans of the HSRC.

7.2 University of Pretoria postgraduate bursaries

Bursaries for post-graduate studies that do not contain a research component, are not guaranteed.

8. LECTURING TIMETABLE

The various subject courses (modules) are presented on a **full-time basis** only. Note that lectures will already commence on **10 January 2017**. The first FRK 705 and FBS 705 CEV tests will be written on **9 January 2017**.

The PGDAS and CTA Programme is presented in English and in Afrikaans and you should indicate your language selection on your departmental application form and at registration.

8.1 Normal weekly timetable (this may change in 2017)

| <i>SUBJECT</i> | <i>MONDAY</i> | <i>TUESDAY</i> | <i>WEDNESDAY</i> | <i>THURSDAY</i> | <i>FRIDAY</i> |
|----------------|---------------|------------------------|------------------------|------------------------|------------------------|
| FBS 705 | | (Afr) 08:30 – 13:00 | | (Eng) 08:30 – 13:00 | |
| ODT 705 | | | | (Afr) 08:30 – 13:00 | (Eng) 08:30 – 13:00 |
| FRK 705 | | | (Eng) 08:30 – 13:00 | | (Afr) 08:30 – 13:00 |
| BEL 705 | | (Eng) 08:30 – 13:00 | (Afr) 08:30 – 13:00 | | |

8.2 Lectures outside the normal academic calendar

- **Starting earlier**

- FRK 705 and FBS 705 CEV Tests 1 will take place on 9 January 2017 and lectures commence on 10 January 2017.

Students staying in residence during 2017 **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2016**.

- **Ending later**

- Lectures for the first quarter will continue up to and including 30 March 2017.
- Lectures for the first semester will continue up to and including 30 May 2017.

Details of all the above lectures will be published in the Learners' Guides of the respective academic modules.

**UNIVERSITY OF PRETORIA
CALENDAR 2017
MAIN DATES**

| | |
|-------------------------|--|
| 1 January | New Year's Day |
| 2 January | Public Holiday in terms of legislation |
| 3 January | Academic year commences |
| 9 - 20 January | Summer School |
| 9 - 27 January | Registration of senior students |
| 27 - 29 January | Special Orientation for non-RSA students |
| 28 January | Welcoming Day |
| 18–21 January | Registration of first-year students |
| 30 January - 2 February | 1. Registration of first-year students |
| | 2. New first-year students: Orientation program |
| 3 February | Grouping of large course groups: new first-year students |
| 4 February | Rag |
| 6 February | Lectures commence for quarter 1 and semester 1 |
| 10 February | Anniversary of the University's founding |
| 20 February | Closing date for amendments or cancellation of modules |
| 20 March | No lectures |
| 21 March | Human Rights Day |
| 28 March | Lectures end for quarter 1 |
| 29 March | Lectures commence for quarter 2 |
| 7 April | Lectures end for April recess |
| 8 - 18 April | April recess |
| 14 April | Good Friday |
| 17 April | Family Day |
| 19 April | 1. Lectures resume after recess |
| | 2. Monday timetable is followed |
| 27 April | Freedom Day |
| 28 April | No lectures |
| 1 May | Workers' Day |
| 20 May | UP Open Day |
| 30 May | Lectures end for quarter 2 and semester 1 |

| | |
|--------------------------|---|
| 2 - 24 June | Examinations of first quarter, second-quarter and first-semester modules |
| 16 June | Youth Day |
| 17 June | No examination |
| 26 - 30 June | Supplementary examinations of first-quarter, second-quarter and first-semester modules |
| 1 - 16 July | July Recess |
| 3 - 14 July | Winter School |
| 17 July | Lectures commence for quarter 3 and semester 2 |
| 31 July | Closing date for amendments or cancellation of modules |
| 7 August | Wednesday timetable is followed |
| 9 August | National Women's Day |
| 4 September | Lectures end for quarter 3 |
| 5 September | Lectures commence for quarter 4 |
| 13 September | Spring Day |
| 24 September | Heritage Day |
| 25 September | Public holiday in terms of legislation |
| 26 September | Monday timetable is followed |
| 29 September | Lectures end for October recess |
| 30 September - 8 October | October Recess |
| 9 October | Lectures resume after recess |
| 27 October | UP International Students Day |
| 1 November | Lectures end for quarter 4 and semester 2 |
| 6 - 25 November | Examination of third-quarter, fourth-quarter, second-semester and year modules |
| 27 November - 1 December | Supplementary examinations of third-quarter, fourth-quarter, second-semester and year modules |
| 1 December | Academic year ends |
| 16 December | Day of Reconciliation |
| 21 December | University closes at 10:00 |
| 3 January 2018 | Academic year commences |

QUARTERS FOR GAUTENG SCHOOLS 2017

| | |
|----------------|--------------------------|
| First quarter | 11 January - 31 March |
| Second quarter | 18 April - 30 June |
| Third quarter | 24 July - 29 September |
| Fourth quarter | 09 October - 01 December |

GRADUATION SEREMONIES 2017

| | |
|-------------------|---|
| 30 March | GIBS Graduation Ceremony |
| To be announced | Autumn Graduation Ceremonies |
| 04 - 08 September | Spring Graduation Ceremonies |
| 08 December | Graduation Ceremony for LLM in Human Rights |