

Faculty of Economic and Management Sciences

CA Programme

Department of Accounting

2014

Information Brochure for
BCom Honours/Post Graduate
Diploma in Accounting Sciences
(07240042)
and Certificate in the Theory of
Accountancy **(07210011)**



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

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1. INTRODUCTION

The BCom Honours in Accounting Sciences (Hons)/Post Graduate Diploma in Accounting Sciences (PGD) 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 new 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 Hons/PGD and CTA Programme provides a candidate with admission to the Initial Test of Competence of the SAICA (previously known as Part 1 of the Qualifying Examination).

At postgraduate level we follow a strong student-centred 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 Hons/PGD 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 Hons/PGD 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 2013
 - Students from other universities – 30 September 2013
- Information session : Wednesday 8 January 2014
Economic & Management Sciences Building, Hall 2-151 at 14:00
- Registration •NOTE (i)• : All postgraduate students **MUST** register online
- CEV Test 1 •NOTE (ii)• : 8 January 2014
- First semester lectures start •NOTE (iii)• : 9 January 2014
- Second semester lectures start : 22 July 2014
- 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 Monday 6 January 2014. Enquiries can be directed to Faculty Administration at (012) 420-3322 / 3327.

•NOTE (ii)• For the content of this CEV test, please refer to the separate letter of preliminary admission. Note that the test is written on 8 January 2014.

- NOTE (iii)• The first CEV test will already be written on 8 January 2014 and lectures will commence on 9 January 2014. Lectures will be presented as follows:

1. Thursday 9 January 2014 and Friday 10 January 2014.

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

Date	Module	Time	Venue
9 January 2014	FRK 700	8:30 – 13:00	EMS 2-151
10 January 2014	FBS 700	8:30 – 13:00	EMS 2-151

2. Monday 13 January 2014 up to and including Friday 24 January 2014.

All four subjects will have lectures during these weeks. The day, time and venue of each lecture will be as scheduled per the timetable (refer point 8.1 on page 7). Note that you will also have additional FRK 700 lectures on Monday 13 January 2014 and Monday 20 January 2014 at 8:30.

3. Tuesday 28 January 2014 and Thursday 30 January 2014.

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

Date	Module	Time	Venue
28 January 2014	FRK 700	8:30 – 13:00	EMS 2-151
30 January 2014	FRK 700	8:30 – 13:00	EMS 2-151
	FBS 700	13:30 – 17:00	EMS 2-151

Students staying in residence during 2014, **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2013**.

3. ADMISSION REQUIREMENTS

Please note that Department of Accounting reserves the right to limit the number of students admitted to the Hons/PGD 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 BComHons/PGD in Accounting Sciences and CTA in 2014, are herewith notified of the following admission requirements:

- 3.1.1.1 A candidate may be admitted to the BComHons/PGD in Accounting Sciences and CTA in 2014 on condition that he/she obtained the following marks in 2013:

- (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 55% in FRK 300.

- 3.1.1.2 A candidate who has not completed the modules as indicated in 3.1.1.1 (a) simultaneously in 2013, may be admitted to the BComHons/Post Graduate

Diploma in Accounting Sciences and CTA in 2014 on condition that he/she obtained:

- (a) a mark of 50% in the admission tests (see 3.2) written early in January 2014 for the third year modules already passed prior to 2013; AND
- (b) an average final mark of 57% in the four third year modules (see 3.1.1.1 (a) above) passed in 2013 or earlier; AND
- (c) a final mark of 55% in FRK 300 in 2013 or earlier.

3.1.2 Candidates who have obtained the degree BCom in Accounting Sciences from the University of Pretoria prior to 2013 (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 2014 and obtain a pass mark of 50% 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 55% for FRK 300, he/she will be considered for admission to the Hons/PGD and CTA programme.

3.1.3 Candidates who have obtained a BCom in Accounting Sciences degree or equivalent from another university (*to be assessed and approved on application to the University of Pretoria*):

- (a) Requirements 3.1.2(a) to 3.1.2(b), above, apply to all candidates in this category.

3.2 Admission tests timetable

ADMISSION TESTS 2014			
DATE	SUBJECT	VENUE	TIME
Monday * 13 January	BEL 300	EMS 4-150 *	14:00 – 17:00
Tuesday * 14 January	ODT 300	EMS 4-150 *	14:00 – 16:00
Wednesday * 15 January	FBS 300	EMS 4-150 *	14:00 – 17:00
Thursday * 16 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 please ensure that your application 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 consideration of the application procedure in this section.

4.1 Candidates who were registered students at UP during 2013:

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.

The departmental application form with a passport photo attached and a copy of your ID must be handed in on or before 30 September 2013 at Mrs MJ du Toit (EMS 2-52.2) ((012) 420-2422) when you apply for selection for Hons/PGD 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 letter or e-mail, as soon as possible after selection, on whether you have been selected or not.

All postgraduate students **MUST** register **online**. If you encounter any difficulty with registration, Faculty Administration will be available from Monday 6 January 2014. Should your selection not be finalised by 6 January 2014 due to outstanding admission tests, you will have to register in the week ending 24 January 2014, once your admission test results are available.

4.2 Candidates who were NOT registered students at UP during 2013 and/or candidates who studied at other universities:

These candidates must in addition to the hard copy of the (1) **departmental application form** (*obtained from Ms G du Toit at 012 420 2422*), (EMS 2-52.2)), 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/downloadpdfform, 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 G du Toit. A selection committee will evaluate and approve complete applications thereafter.

5. PROGRAMME STRUCTURE

5.1 BComHons/Post Graduate Diploma in Accounting Sciences (07240042)

This degree/diploma is the specialised honours degree/post graduate diploma for candidates who are preparing for the relevant examinations of the South African Institute of Chartered.

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

- BEL 700 Taxation 700
- FBS 700 Financial Management 700
- FRK 700 Financial Accounting 700
- ODT 700 Auditing 700

Candidates must pass the four modules mentioned above to meet the requirements for the BComHons/Post Graduate Diploma in Accounting Sciences degree.

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 Program Coordinator CA Training):

1. Auditing (ODT) 200, 300, 700
2. Professional Ethics (BPE) 210/211
3. Business Management (OBS) 155
4. Commercial Law (KRG) 110, 120, 200
5. Communication Management (KOB) 183
6. Economics (EKN) 110, 120
7. Financial Accounting (FRK) 100 or 101, 201, 300, 700
8. Financial Management (FBS) 200, 300, 700
9. Industrial and Organizational Psychology (BDO) 181
10. Informatics (INF) 112, 264 and 281
11. Marketing Management (BEM) 162
12. Statistics (STK) 110, 120
13. Taxation (BEL) 200, 300, 700

Note that Financial Accounting 700, Auditing 700, Financial Management 700 and Taxation 700 must be passed at this University at 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 of SAICA is already written in January of the next year.

5.3 Test, exam and supplementary examination information (this may change for 2014)

5.3.1 Five joint **continual evaluation tests** (CEV tests) per year, (in addition to other CEV tests that Departments may introduce themselves) will be written as follows:

With exception of the first CEV test, which is in exactly the same format as the CEV tests in the third year of study, the format of CEV tests in Hons/PGD and CTA is as follows:

- 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 July and one in September, and 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. 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 of 100 marks each, that is written on different days.

5.3.4 The **supplementary exams** will be written approximately 7 days after the release of the year-end exam results. The supplementary exams will finish at the latest on 28 November 2014. The marks for supplementary exams for FRK and BEL are 120 marks each, the supplementary exam of ODT is a maximum of 120 marks, and the supplementary exam of FBS is a maximum of 150 marks.

In the case of candidates that did not pass all four modules for the degree/diploma BComHons/Post Graduate Diploma in Accounting Sciences 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, the last week of April / first week of May and a recess of approximately two weeks after the July test series.

6. ENQUIRIES

6.1 Academic enquiries

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

Room: EMS 2-51
Telephone: (012) 420-3211 / 3135
Facsimile: (012) 362-5142
Email: johan.oberholster@up.ac.za

6.2 Administrative enquiries and application forms

Ms Gerda (MJ) Du Toit / Ms Sandra (S) van den Berg
Department of Accounting
University of Pretoria
0002

Room: EMS 2-52.2 / EMS 2-46.1
Telephone: (012) 420-2422 / (012) 420-3211
Facsimile: 086 602 7731 / (012) 362-5142
Email: gerda.dutoit@up.ac.za

6.3 Contact persons in respective departments

<i>DEPARTMENT</i>	<i>CONTACT PERSON</i>	<i>SECRETARY</i>
ACCOUNTING	New head of department (to be advised)	Ms E du Toit EMS 2-44 Tel: 420-5290
FINANCIAL MANAGEMENT	Prof C H van Schalkwyk	Ms Y Craig EMS 3-13 Tel: 420-3795 / 420-3010
AUDITING	Prof K Barac	Ms T Laubscher EMS 4-88 Tel: 420-4427
TAXATION	Prof M Stiglingh	Ms L Lategan EMS 4-11 Tel: 420-4983

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 Honours degrees 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. The respective lecturers will notify you of the day(s), times and dates as well as the venues of lectures during the first meeting (please see page 1, section 2). Note that lectures will already commence on **9 January 2014**. The first CEV-test will be written on **8 January 2014**.

The Hons/PGD and CTA Programme is presented in English and in Afrikaans and you will make your language selection at registration.

8.1 Weekly timetable (this may change in 2014)

<i>SUBJECT</i>	<i>MONDAY</i>	<i>TUESDAY</i>	<i>WEDNESDAY</i>	<i>THURSDAY</i>	<i>FRIDAY</i>
FBS 700		(Afr) 08:30 – 13:00		(Eng) 08:30 – 13:00	
ODT 700				(Afr) 08:30 – 13:00	(Eng) 08:30 – 13:00
FRK 700			(Eng) 08:30 – 13:00		(Afr) 08:30 – 13:00
BEL 700		(Eng) 08:30 – 13:00	(Afr) 08:30 – 13:00		

8.2 Lectures outside the normal academic calendar

- **Starting earlier**

CEV Test 1 will take place on 8 January 2014 and lectures commence on 9 January 2014.

Students staying in residence during 2014 **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2013**.

- **Ending later**

Lectures for the first semester will continue up to and including 5 June 2014.

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

UNIVERSITY OF PRETORIA
CALENDAR 2014
MAIN DATES

01 January	New Year's Day
06 January	Academic year commences
06 – 17 January	Summer School
17 – 19 January	Special Orientation for Non-RSA students
18 January	Welcoming day
20 – 24 January	Registration of first-year students
24 January	Division of large course groups: new first-year students
27 January	Lectures commence: All first-year modules
27 – 30 January	Registration of senior students
01 February	Rag
03 February	Lectures commence for quarter 1 & semester 1
10 February	Anniversary of the University's establishment
17 March	Friday timetable is followed
21 March	Human Rights Day
24 March	Lectures end for quarter 1
25 March	Lectures commence for quarter 2
29 March – 06 April	March-April recess
17 April	Friday timetable is followed
18 April	Good Friday
21 April	Family Day
22 April	Monday timetable is followed
27 April	Freedom Day
28 April	Public holiday in terms of legislation
29 – 30 April	No lectures
01 May	Workers' Day
02 May	No lectures
17 May	Open day
29 May	Lectures end for quarter 2 & semester 1
02 – 23 June	Examinations of first-quarter, second-quarter and first-semester modules
16 June	Youth Day
24 June – 01 July	Supplementary examinations of first-quarter, second-quarter and first-semester modules
02 – 20 July	July recess
07 – 18 July	Winter School
21 July	Lectures commence for quarter 3 & semester 2
09 August	National Women's Day
05 September	Lectures end for quarter 3
08 September	1. Lectures commence for quarter 4 2. Wednesday timetable is followed
10 September	Spring Day
23 September	Wednesday timetable is followed
24 September	Heritage Day
04 – 12 October	October recess
17 October	International Day
04 November	Lectures end for quarter 4 & semester 2
07 - 27 November	Examination of third-quarter, fourth-quarter and second-semester modules

28 November – 05 December	Supplementary examinations of third-quarter, fourth-quarter and second-semester modules
05 December	Academic year ends
16 December	Day of Reconciliation
23 December	University closes at 10:00
05 January 2015	Academic year commences

QUARTERS FOR GAUTENG SCHOOLS 2014

First quarter	(13) 15 January - 28 March
Second quarter	07 April - 27 June
Third quarter	21 July - 03 October
Fourth quarter	13 October - 10 December

GRADUATION SEREMONIES 2014

07 - 25 April	Autumn Graduation Ceremonies
08 May	GIBS Graduation Ceremony
01 - 05 September	Spring Graduation Ceremonies
10 December	LLM degrees in Human Rights Ceremony