



PGDip (Accounting Sciences)

- [University of Pretoria](#)
- [Study at UP](#)
- PGDip (Accounting Sciences)

Faculty of Economic and Management Sciences
Department: Accounting

Programme Code: 07220136

SAQA ID: 117632

Faculty Notes

The Faculty of Economic and Management Sciences aspires to be at the cutting edge of economic, financial and management education, as well as research and community engagement within the national, African and global context. Our mission is to advance relevant knowledge and develop employable, innovative and diverse graduates to co-create value for society.

- [Programme information](#)
- [Curriculum](#)
- [Tuition Fees](#)

Programme Information

This full-time diploma is the specialised qualification for candidates who are preparing for the relevant qualifying examinations of the South African Institute of Chartered Accountants and the Independent Regulatory Board for Auditors. Entrance requirements for the various modules are detailed in the departmental brochure.



Minimum duration of study

1 years, full-time

Total credits

160

Admission Requirements

1. BCom (Accounting Sciences) or relevant SAICA accredited degree
2. Weighted average of 57% for Auditing, Financial Accounting, Financial Management and Taxation at final-year level
3. At least 53% for each of Auditing, Financial Accounting, Financial Management and Taxation at final-year level

Plan-specific admission requirements:

All final-year modules must have been passed in the same year, directly preceding the postgraduate enrolment year

You are welcome to contact us at:

Tel: 012 420 2422

Email: pgd-acc-ems@up.ac.za

Additional Requirements

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

Only selected candidates will be allowed to register for the PGDip.

If there is overlap in the course content of the degree for which the student wishes to enrol, or is enrolled and a degree already conferred, the Dean will not acknowledge any modules that form part of the degree already conferred.



Minimum credits: 120

Core modules

Prerequisites No prerequisites.

Period of presentation Year

[FBS 705 Financial management 705 Credits: 40.00](#) Module content:

This module covers two subject areas – financial management and management accounting.

Financial management learning areas

Analysis and interpretation of the annual report and sustainability report of an entity; working capital management; financing covering the sources of financing including the capital, debt and money markets, export financing, off-balance-sheet financing structures, and an evaluation of the feasibility of the different financing instruments; cost of capital incorporating the calculation of the weighted average and weighted marginal cost of financing; capital structure theory; dividend theory; valuations incorporating the valuation of preference shares, debentures or bonds, selected financial instruments on a cash flow basis (swaps, options and forward rate agreements), the valuation of equity instruments (using the following models: intrinsic, dividend yield and dividend growth models, earnings yield and price-earnings, free cash flow or discounted cash flow) and the valuation of intellectual capital; mergers and acquisitions; and risk management, in particular managing currency and interest rate risk.

Management accounting learning areas

Costing in both manufacturing and service environments; decision making incorporating short-term decisions (incorporating cost-volume-profit analysis, relevant costing issues and linear programming), long-term decisions (incorporating different techniques for evaluating long-term decisions) and risk and uncertainty into the decision-making process; transfer pricing; performance measurement and management; planning incorporating budgeting, forecasting techniques, learning curves and human behavioural aspects of planning; standard costing and variance analysis; and trends in management accounting (developments in the subject area).

Period of presentation Year

[FRK 705 Financial accounting 705 Credits: 40.00](#)

Period of presentation Year

[ODT 705 Auditing 705 Credits: 40.00](#)

Period of presentation Year

[BEL 705 Taxation 705 Credits: 40.00](#) Module content:

This module will be principle based and a lot of attention will be given to ensuring students have grasped and can apply the core principles, with emphasis on developing lifelong learners. Our aim is to equip students with sufficient base knowledge about tax to further upskill themselves as tax legislation changes or as they move into a tax specialist role in future. Provisions from the following Acts are



included in the syllabus:

Annual increase information:

- Module pricing is subject to change at the beginning of every year without prior notice.
- UPOne tuition fees will increase annually by approximately 5%.
- The annual increase will apply from the March intake, which is the second intake of the year.
- If the programme fee is paid in full upfront the student is still liable for the difference between the upfront payment and increased amount until the completion of the programme.
- If you have any historic debt owed to the University of Pretoria, any payment you make will go towards settling that debt first.
- All-inclusive total programme cost.

- SA/SADC
- International

Code	Module	Duration	Credits	Cost
Core modules				
BEL 705	Taxation 705		40.00	TBA
FBS 705	Financial management 705		40.00	TBA
FRK 705	Financial accounting 705		40.00	TBA
ODT 705	Auditing 705		40.00	TBA
Totals			160.00	TBA

Enquiries about the programme

[Click Here](#)



How to apply



Online Application





Note: Also consult General Rules and Information on the Yearbook website for additional information.

Disclaimer: Due to the continuous restructuring of the Faculty and this website, some of the information displayed here may not fully reflect the most recent developments in the Faculty. Any discrepancies that are experienced may be taken up with Student Administration of the Faculty.