Universiteit van Pretoria Jaarboek 2018

BComHons Rekeningkundige Wetenskappe (07240044)

Minimum duur van studie	1 jaar
Totale krediete	160
Kontak	Prof JGI Oberholster johan.oberholster@up.ac.za +27 (0)124203788

Programinligting

*Hierdie inligting is slegs in Engels beskikbaar.
This full-time degree is the specialised honours degree 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.

Addisionele vereistes

Please note that the Department of Accounting reserves the right to limit the number of students admitted to the Hons 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 BComHons (Accounting Sciences).

1. **Registration for a second field of study**

With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. **Acknowledgement of modules**

a. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
b. 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 may not acknowledge any modules that form part of the degree already conferred.

Eksamens en slaagvereistes

In calculating marks, General Regulation G12.2 applies.
Subject to the provisions of General Regulation G.26, a head of a department determines, in consultation with the Dean

- when the honours examinations in his/her department will take place, provided that:

i. honours examinations which do not take place before the end of the academic year, must take place no later than 18 January of the following year, and all examination results must be submitted to the Student Administration by 25 January; and
ii. honours examinations which do not take place before the end of the first semester, may take place no later than 15 July, and all examination results must be submitted to the Student Administration on or before 18 July.

- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the head of department concerned. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.

Kurrikulum: Finale jaar

Minimum krediete: 160

Kernmodules

Belasting 700 (BEL 700)

Modulekrediete	40.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 lesing per week
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Belasting
Aanbiedingstydperk	Jaar

Finansiële bestuur 700 (FBS 700)

Modulekrediete	40.00
Voorvereistes	Slegs vir BComHons: Rekeningkundige Wetenskappestudente
Kontaktyd	1 lesing per week, 1 besprekingsklas per week
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Finansiële Bestuur
Aanbiedingstydperk	Jaar

Module-inhoud

*Verwys na die Engelse weergawe van die Course Catalogue.

Finansiële rekeningkunde 700 (FRK 700)

Modulekrediete	40.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Rekeningkunde
Aanbiedingstydperk	Jaar

Ouditkunde 700 (ODT 700)

Modulekrediete	40.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 lesing per week
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Departement	Ouditkunde

Aanbiedingstydperk	Jaar

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die Algemene Regulasies (G Regulasies) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die Algemene Reëls sal wees. Onkunde betrefffende hierdie regulasies en reels sal nie as ‘n verskoning by oortreding daarvan aangebied kan word nie.