University of Pretoria Yearbook 2021

PGDip Accounting Sciences (07220036)

Department	Accounting
Minimum duration of study	1 year
Total credits	160
NQF level	08

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.

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

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.

Examinations and pass requirements

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 PGDip examinations in his/her department will take place, provided that:

1. PGDip 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
2. PGDip 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.

Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 705 (BEL 705)

Module credits	40.00
NQF Level	08
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Separate classes for Afrikaans and English
Department	Taxation
Period of presentation	Year

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:

- The Income Tax Act, 1962 (Act 58 of 1962);
- The Estate Duty Act, 1955 (Act 45 of 1955);
- The Value-Added Tax Act, 1991 (Act 89 of 1991);
- The Tax Administration Act, 2011 (Act 28 of 2011).
- The Transfer Duty Act, 1949 (Act 49 of 1949); and
- The Securities Transfer Tax Act, 2007 (Act 25 of 2007).

Financial management 705 (FBS 705)

Module credits	40.00
NQF Level	08
Language of tuition	Separate classes for Afrikaans and English
Department	Financial Management
Period of presentation	Year

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).

Financial accounting 705 (FRK 705)

Module credits	40.00
NQF Level	08
Language of tuition	Separate classes for Afrikaans and English
Department	Accounting
Period of presentation	Year

Auditing 705 (ODT 705)

Module credits	40.00
NQF Level	08
Contact time	1 lecture per week
Language of tuition	Separate classes for Afrikaans and English
Department	Auditing
Period of presentation	Year

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.